

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, FEBRUARY 16, 2022, 1:00 PM**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com or by calling (530) 537-2186 (M-F).

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82389629255>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 823 8962 9255 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or kmuscott@auburnrec.com at least 48 hours in advance to request an auxiliary aid or accommodation.

1.0 CALL TO ORDER

Ainsleigh ____ Holbrook ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

4.0 BUSINESS

**4.1 Approval of Minutes from January 19, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for January, 2022 (Pages 6-9)

Recommendation: Review and approve cash requirements for January, 2022, forward to the consent calendar for review and approval.

4.3 Review of Financials for January, 2022 (Pages 10-37)

Recommendation: Review and approve Financials for January, 2022, forward to the consent calendar for review and approval.

4.4 Resolution #2022-3: Transfer of \$80,660 from the Capital Construction Reserves for James Outfield, Placer Hills Parking Lot and Skyridge Roof (Pages 38-39)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-3, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$80,660 to reimburse the general fund for the expenses paid for the James Field Outfield (\$19,814), Placer Hills Parking Lot (\$50,000) and the Skyridge Roof (\$10,846)?

4.5 Preliminary Budget and Resolution #2022-4 for Fiscal Year 2022/2023 (Pages 40-72)

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-4 passing the preliminary FY 2022/2023 budget?

4.6 Obsolescence List Preliminary Budget 2022-23 (Pages 73-79)

Should the Finance Committee approve the updated 5-Year Obsolescence List?

Discussion Items:

1. County Mitigation Fund, current balance \$558,375.
2. Annual Events Review (Pages 80-87)
3. Risk Assessment (Page 88)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT
This agenda is hereby certified to have been posted as follows:

Date

Time

Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JANUARY 194,
2022 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, January 19, 2022 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:01 p.m.

ROLL CALL

Directors Holbrook and Ainsleigh were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Holbrook to move COVID Relief Funding to after 4.2 Review of Cash Requirements.

3.0 PUBLIC COMMENT- This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee. After you are recognized by the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

None.

4.0 BUSINESS

4.1 Approval of Minutes from November 10, 2021 and December 8, 2021 Standing Finance Meeting

Directors Ainsleigh reviewed and approved the Minutes from November 10, 2021 and December 8, 2021 Standing Finance Meetings.

4.2 Review of Cash Requirements for December 2021

Directors Ainsleigh reviewed and approved the cash requirements for December, 2021 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for November, 2021

Directors Ainsleigh reviewed and approved the Financials for November, 2021.

4.4 Review of Financials for December, 2021

Directors Ainsleigh reviewed and approved the Financials for December, 2021 and forwarded them to the consent calendar for review and approval.

4.5 COVID Relief Funding

Directors Holbrook and Ainsleigh recommended that a new discretionary Reserve Account be created for the COVID relief funds. The item was forwarded to the Board of Directors.

Discussion Items:

1. County Mitigation Fund, current balance \$558,375.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNED

As there was no further business, the meeting was adjourned at 1:50 p.m.

Cathy Wainford
Board Secretary

1/19/2022
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JANUARY, 2022**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE
BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

**SEE ATTACHED LISTING
OF EXPENSES: \$607,267.09**

System: 2/9/2022 12:19:11 PM
 User Date: 1/31/2022

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: Check Date From: To:
 Check Number First Last 12/1/2021 12/31/2021
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22383	1099-216	Gerald Harris	12/3/2021	COMM 1ST	PMCHK00002799	\$260.00
22384	1099-256	Healing Pastures, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$112.50
22385	1099-342	Susie Bell	12/3/2021	COMM 1ST	PMCHK00002799	\$108.00
22386	1099-343	Faith Petersen	12/3/2021	COMM 1ST	PMCHK00002799	\$1,368.00
22387	1099-374	Sarah Violett	12/3/2021	COMM 1ST	PMCHK00002799	\$213.00
22388	A0051	Anderson's Sierra Pipe Co.	12/3/2021	COMM 1ST	PMCHK00002799	\$272.77
22389	A0134	Advanced Intregated Pest Mana	12/3/2021	COMM 1ST	PMCHK00002799	\$155.00
22390	A0163	All Seasons Pools & Spas	12/3/2021	COMM 1ST	PMCHK00002799	\$40.71
22391	A1010	Advantage Martketing and Print	12/3/2021	COMM 1ST	PMCHK00002799	\$156.59
22392	B0072	Brian Patterson dba Fence Conn	12/3/2021	COMM 1ST	PMCHK00002799	\$3,342.98
22393	C0061	California Computer Services	12/3/2021	COMM 1ST	PMCHK00002799	\$62.50
22394	C0111	Cal.net	12/3/2021	COMM 1ST	PMCHK00002799	\$66.90
22395	C0113	Cooks Portable Toilets & Septi	12/3/2021	COMM 1ST	PMCHK00002799	\$1,619.12
22396	C0137	Centrica Business Solutions	12/3/2021	COMM 1ST	PMCHK00002799	\$233,963.66
22397	D0008	The Davey Tree Expert	12/3/2021	COMM 1ST	PMCHK00002799	\$4,995.00
22398	D0015	Department of Social Services	12/3/2021	COMM 1ST	PMCHK00002799	\$968.00
22399	D0016	Dancing Dog Productions	12/3/2021	COMM 1ST	PMCHK00002799	\$610.30
22400	D0066	De Lage Landen Financial Servi	12/3/2021	COMM 1ST	PMCHK00002799	\$332.48
22401	E0008	Ewing Irrigation Products, Inc	12/3/2021	COMM 1ST	PMCHK00002799	\$206.65
22402	F0023	Jerry Fisher	12/3/2021	COMM 1ST	PMCHK00002799	\$80.44
22403	K0010	Knorr Systems, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$4,651.47
22404	M0013	Meadow Vista Hardware	12/3/2021	COMM 1ST	PMCHK00002799	\$128.13
22405	M0039	Meadow Vista Water Users Assoc	12/3/2021	COMM 1ST	PMCHK00002799	\$500.00
22406	N0012	Nevada Irrigation District	12/3/2021	COMM 1ST	PMCHK00002799	\$478.21
22407	N0045	Near U CO2	12/3/2021	COMM 1ST	PMCHK00002799	\$212.81
22408	P0005	Placer County Water Agency	12/3/2021	COMM 1ST	PMCHK00002799	\$91.47
22409	P0007	Pacific Gas & Electric Company	12/3/2021	COMM 1ST	PMCHK00002799	\$10,478.84
22410	P0023	PG&E	12/3/2021	COMM 1ST	PMCHK00002799	\$90.41
22411	R0073	Riebes Auto Parts	12/3/2021	COMM 1ST	PMCHK00002799	\$154.08
22412	R0074	Rainout Line	12/3/2021	COMM 1ST	PMCHK00002799	\$399.00
22413	S0009	Sierra Saw Sales And Service	12/3/2021	COMM 1ST	PMCHK00002799	\$393.42
22414	S0145	SCP Distributors	12/3/2021	COMM 1ST	PMCHK00002799	\$225.56
22415	S0163	Steffen's HVAC Services	12/3/2021	COMM 1ST	PMCHK00002799	\$7,292.00
22416	T0071	TIAA Commercial Finance, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$107.34
22417	T1000	Transamerica Life Insurance	12/3/2021	COMM 1ST	PMCHK00002799	\$480.00
22418	TEMPD	Tom Duncan	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22419	TEMPF	Annie Francia	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22420	TEMPM	Victoria Mulvaney	12/3/2021	COMM 1ST	PMCHK00002799	\$120.00
22421	TEMPP	Jamie Pollard	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22422	TEMPW	Daniel Willis	12/3/2021	COMM 1ST	PMCHK00002799	\$155.00
22423	V0004	Valley Truck & Tractor Co.	12/3/2021	COMM 1ST	PMCHK00002799	\$472.08
22424	V0007	Verizon Wireless	12/3/2021	COMM 1ST	PMCHK00002799	\$794.77
22425	V0019	Valley Rock Landscape Material	12/3/2021	COMM 1ST	PMCHK00002799	\$971.69
22426	W0001	Walker's Office Supplies, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$311.73
22427	W0010	Waxie Sanitary Supply	12/3/2021	COMM 1ST	PMCHK00002799	\$5.03
22428	W0043	West Coast Fire Protection Sys	12/3/2021	COMM 1ST	PMCHK00002799	\$150.00
22429	W0045	Williams, Jesse	12/3/2021	COMM 1ST	PMCHK00002799	\$43.12
22430	TEMPD	Katrina Doering	12/3/2021	COMM 1ST	PMCHK00002800	\$313.25
22431	1099-271	Kelpro Security	12/10/2021	COMM 1ST	PMCHK00002801	\$2,979.00
22432	A0001	Recology Auburn Placer	12/10/2021	COMM 1ST	PMCHK00002801	\$1,137.10
22433	A0051	Anderson's Sierra Pipe Co.	12/10/2021	COMM 1ST	PMCHK00002801	\$99.50
22434	A0135	ASCAP	12/10/2021	COMM 1ST	PMCHK00002801	\$185.33
22435	A0170	AT&T Acct 088-034-5818-655	12/10/2021	COMM 1ST	PMCHK00002801	\$90.95
22436	B0020	BSN Sports, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$2,784.19
22437	B0049	Baldoni Construction Service I	12/10/2021	COMM 1ST	PMCHK00002801	\$25,464.00
22438	C0004	CAPRI	12/10/2021	COMM 1ST	PMCHK00002801	\$69,307.00
22439	C0061	California Computer Services	12/10/2021	COMM 1ST	PMCHK00002801	\$500.00
22440	C0072	CIT Technology Fin. Serv., Inc	12/10/2021	COMM 1ST	PMCHK00002801	\$470.75
22441	E0062	Erik Johnson Tile	12/10/2021	COMM 1ST	PMCHK00002801	\$980.00
22442	F0038	Fastenal Company	12/10/2021	COMM 1ST	PMCHK00002801	\$82.94
22443	F0054	Fossil Industries, Inc	12/10/2021	COMM 1ST	PMCHK00002801	\$247.00
22444	G0006	Gold Country Media Publication	12/10/2021	COMM 1ST	PMCHK00002801	\$6,220.00
22445	M0098	Meadow Vista County Water Dist	12/10/2021	COMM 1ST	PMCHK00002801	\$610.23
22446	N0003	Norris Electric, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$1,098.77
22447	N0045	Near U CO2	12/10/2021	COMM 1ST	PMCHK00002801	\$361.20
22448	P0005	Placer County Water Agency	12/10/2021	COMM 1ST	PMCHK00002801	\$997.38
22449	R0073	Riebes Auto Parts	12/10/2021	COMM 1ST	PMCHK00002801	\$154.08

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22450	S0025	Sierra Pacific Turf Supply, In	12/10/2021	COMM 1ST	PMCHK00002801	\$281.92
22451	S1007	Stationary Engineers, Local 39	12/10/2021	COMM 1ST	PMCHK00002801	\$382.60
22452	S1016	Sterling National Bank	12/10/2021	COMM 1ST	PMCHK00002801	\$76,641.60
22453	TEMPR	Colin Ryan	12/10/2021	COMM 1ST	PMCHK00002801	\$300.00
22454	U0016	Uptown Signs & Graphics, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$77.22
22455	V0004	Valley Truck & Tractor Co.	12/10/2021	COMM 1ST	PMCHK00002801	\$438.55
22456	W0001	Walker's Office Supplies, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$222.96
22457	W0044	Wave	12/10/2021	COMM 1ST	PMCHK00002801	\$872.67
22459	1099-117	Juan Aceituno	12/17/2021	COMM 1ST	PMCHK00002802	\$292.50
22460	1099-122	Gordon Ainsleigh	12/17/2021	COMM 1ST	PMCHK00002802	\$108.00
22461	1099-218	Auburn Gymnastics Center	12/17/2021	COMM 1ST	PMCHK00002802	\$87.75
22462	1099-256	Healing Pastures, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$412.50
22463	1099-269	Deborah Lynn	12/17/2021	COMM 1ST	PMCHK00002802	\$214.50
22464	1099-277	Foothill Karate Do	12/17/2021	COMM 1ST	PMCHK00002802	\$22.75
22465	1099-291	Isaac Humber	12/17/2021	COMM 1ST	PMCHK00002802	\$227.50
22466	1099-374	Sarah Violett	12/17/2021	COMM 1ST	PMCHK00002802	\$75.00
22467	1099-375	Jennifer Rogers	12/17/2021	COMM 1ST	PMCHK00002802	\$806.00
22468	1099-376	Britt, Joanna	12/17/2021	COMM 1ST	PMCHK00002802	\$397.80
22469	A0027	Recology Auburn Placer	12/17/2021	COMM 1ST	PMCHK00002802	\$1,237.86
22470	C0041	CPRS	12/17/2021	COMM 1ST	PMCHK00002802	\$170.00
22471	C0061	California Computer Services	12/17/2021	COMM 1ST	PMCHK00002802	\$62.50
22472	C0121	Cole Huber LLP	12/17/2021	COMM 1ST	PMCHK00002802	\$120.00
22473	D0008	The Davey Tree Expert	12/17/2021	COMM 1ST	PMCHK00002802	\$4,995.00
22474	D0025	Dawson Oil Company	12/17/2021	COMM 1ST	PMCHK00002802	\$4,831.89
22475	H0056	Humana Dental Ins. Co	12/17/2021	COMM 1ST	PMCHK00002802	\$2,088.73
22476	L0033	Les Schwab	12/17/2021	COMM 1ST	PMCHK00002802	\$99.99
22477	M0035	Meadow Vista Community Center	12/17/2021	COMM 1ST	PMCHK00002802	\$205.00
22478	P0005	Placer County Water Agency	12/17/2021	COMM 1ST	PMCHK00002802	\$2,385.11
22479	P0007	Pacific Gas & Electric Company	12/17/2021	COMM 1ST	PMCHK00002802	\$429.37
22480	S0063	Simpson & Simpson, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$48,710.00
22481	S0094	Manouch Shirvanioun	12/17/2021	COMM 1ST	PMCHK00002802	\$28.00
22482	S0145	SCP Distributors	12/17/2021	COMM 1ST	PMCHK00002802	\$1,520.26
22483	S0154	Mike Scheele	12/17/2021	COMM 1ST	PMCHK00002802	\$268.24
22484	S1000	State Of California/DOJ	12/17/2021	COMM 1ST	PMCHK00002802	\$32.00
22485	TEMPA	Chava Abreu	12/17/2021	COMM 1ST	PMCHK00002802	\$140.00
22486	TEMPB	Alicia Brown	12/17/2021	COMM 1ST	PMCHK00002802	\$220.00
22487	TEMPF	Feed the Hungry of Auburn	12/17/2021	COMM 1ST	PMCHK00002802	\$20.00
22488	TEMPK	Alison Kowalczyk	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22489	TEMPL	Tiffany Leverette	12/17/2021	COMM 1ST	PMCHK00002802	\$140.00
22490	TEMPS	Dana Smith	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22491	TEMPT	Billy Trahan	12/17/2021	COMM 1ST	PMCHK00002802	\$280.00
22492	TEMPW	Emilee Walker	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22493	U0019	US Bank	12/17/2021	COMM 1ST	PMCHK00002802	\$7,668.20
22494	W0001	Walker's Office Supplies, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$24.05
22495	W0019	Waterloo Tent & Tarp Company,	12/17/2021	COMM 1ST	PMCHK00002802	\$1,760.20
22496	W0044	Wave	12/17/2021	COMM 1ST	PMCHK00002802	\$478.37
22497	1099-208	Carol Duncan DBA Carol's Marke	12/24/2021	COMM 1ST	PMCHK00002803	\$760.00
22498	1099-224	Doug Houston DBA Parklands Gro	12/24/2021	COMM 1ST	PMCHK00002803	\$22,500.00
22499	1099-256	Healing Pastures, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$30.00
22500	1099-295	Juli Land-Marx	12/24/2021	COMM 1ST	PMCHK00002803	\$1,750.00
22501	A0013	AT&T	12/24/2021	COMM 1ST	PMCHK00002803	\$74.90
22502	A0051	Anderson's Sierra Pipe Co.	12/24/2021	COMM 1ST	PMCHK00002803	\$151.21
22503	A0163	All Seasons Pools & Spas	12/24/2021	COMM 1ST	PMCHK00002803	\$44.83
22504	A1010	Advantage Marketing and Print	12/24/2021	COMM 1ST	PMCHK00002803	\$160.88
22505	C0111	Cal.net	12/24/2021	COMM 1ST	PMCHK00002803	\$66.90
22506	C0113	Cooks Portable Toilets & Septi	12/24/2021	COMM 1ST	PMCHK00002803	\$25.00
22507	F0038	Fastenal Company	12/24/2021	COMM 1ST	PMCHK00002803	\$117.54
22508	K0011	The Permanente Medical Group I	12/24/2021	COMM 1ST	PMCHK00002803	\$65.00
22509	M0013	Meadow Vista Hardware	12/24/2021	COMM 1ST	PMCHK00002803	\$40.49
22510	M0099	George Eric Menig	12/24/2021	COMM 1ST	PMCHK00002803	\$5,375.00
22511	N0012	Nevada Irrigation District	12/24/2021	COMM 1ST	PMCHK00002803	\$725.60
22512	N0048	Normac, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$2,066.84
22513	P0005	Placer County Water Agency	12/24/2021	COMM 1ST	PMCHK00002803	\$627.62
22514	P0007	Pacific Gas & Electric Company	12/24/2021	COMM 1ST	PMCHK00002803	\$2,262.15
22515	P0058	Pitney Bowes Credit Corporatio	12/24/2021	COMM 1ST	PMCHK00002803	\$106.18
22516	Q0003	Quality Automotive	12/24/2021	COMM 1ST	PMCHK00002803	\$572.06
22517	R0073	Riebes Auto Parts	12/24/2021	COMM 1ST	PMCHK00002803	\$6.42
22518	S0008	Sherwin-Williams	12/24/2021	COMM 1ST	PMCHK00002803	\$165.72
22519	S0025	Sierra Pacific Turf Supply, In	12/24/2021	COMM 1ST	PMCHK00002803	\$351.02
22520	S1007	Stationary Engineers, Local 39	12/24/2021	COMM 1ST	PMCHK00002803	\$383.16
22521	T0009	Stanley Convergent Security So	12/24/2021	COMM 1ST	PMCHK00002803	\$443.67
22522	T1000	Transamerica Life Insurance	12/24/2021	COMM 1ST	PMCHK00002803	\$500.00
22523	TEMPL	Kim Lynch	12/24/2021	COMM 1ST	PMCHK00002803	\$140.00
22524	TEMPU	Amu Heink	12/24/2021	COMM 1ST	PMCHK00002803	\$110.00

System: 2/9/2022 12:19:11 PM
 User Date: 1/31/2022

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22525	W0001	Walker's Office Supplies, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$364.93
22526	W0051	Cathy Warford	12/24/2021	COMM 1ST	PMCHK00002803	\$219.64
22527	1099-16	Greater Sacramento Investments	12/30/2021	COMM 1ST	PMCHK00002804	\$520.65
22528	1099-256	Healing Pastures, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$225.00
22529	1099-313	Alison Lloyd	12/30/2021	COMM 1ST	PMCHK00002804	\$1,992.00
22530	1099-375	Jennifer Rogers	12/30/2021	COMM 1ST	PMCHK00002804	\$156.00
22531	B0069	Bidwell Water	12/30/2021	COMM 1ST	PMCHK00002804	\$222.40
22532	G0006	Gold Country Media Publication	12/30/2021	COMM 1ST	PMCHK00002804	\$2,235.80
22533	P0007	Pacific Gas & Electric Company	12/30/2021	COMM 1ST	PMCHK00002804	\$8,699.35
22534	T0071	TIAA Commercial Finance, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$107.34
22535	TEMPM	Stephanie McGrath	12/30/2021	COMM 1ST	PMCHK00002804	\$230.00
22536	TEMPW	Jamie Wuerthner	12/30/2021	COMM 1ST	PMCHK00002804	\$140.00
22537	W0001	Walker's Office Supplies, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$515.79
Total Checks: 154						Total Amount of Checks: \$607,267.09

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
JANUARY, 2022**

DESCRIPTION: SEE ATTACHMENT

**INFORMATION: REVIEW AND APPROVE, FORWARD TO THE
CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

January's Financials

Revenues –

- Programs are over budget by **\$30,400**. Most notable variances are in the Recreation Department. Youth Basketball is over budget by **\$15,600**, Special Events are over by **\$7,100** and Youth Services Programs are over by **\$5,300**.
- Grants and Donations are over by **\$332,300**. **\$314,900** from our COVID relief grant and **\$13,600** in Youth Assistance donations.
- Tax Revenue came in **\$14,900** under expected.

Expenses –

- Program Expenses are under by **\$13,600**. Most savings are coming from Youth Basketball Expense (**\$11,500**).
- Operations and Supplies are under budget by **\$29,600**. Most savings come from Staff Development in Youth Services of **\$7,725**. This is for a program that hasn't yet been purchased, so it should be expended before year end. Small Tools Expense is under budget by **\$5,900**, but other savings have been across the board in this category. This may or may not still be spent in Feb – Mar.
- Utilities are under budget by **\$11,200**, this has been saved exclusively in water usage.
- Professional Services are over budget by **\$7,700**. Our grant application was approved on the 24 Acre improvements, so we had an unanticipated cost of **\$22,500** to the grant advisor.
- Maintenance costs are under by **\$58,400**. Tree maintenance is under by **\$15,000** and we may not be able to finish up this program by fiscal year end. Equipment Repairs are currently under also by **\$12,000**, but also could be expensed in February or March. Field Maintenance is currently under by **\$11,100**, but future repairs are slated that could absorb those savings. Pool Maintenance is down by **\$9,300**, however we have some large cost repairs coming in the next two months. The remaining savings are in multiple smaller accounts. These may even out, or may not and leave us with some extra capital.
- Wages/Benefits are under budget by **\$12,400**. CalPERS Retirement is coming in under budget by **\$9,900**, due to fluctuations in staff, primarily in Youth Services.

Date: 2/9/2022

Auburn Area Recreation and Park District

Balance Sheet

1/31/2022

Current
YTD

ASSETS

Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	317,930.59
Placer County Treasure-General	1,850,128.00
Placer County Treasurer - City Trust	207,084.55
CA Pension Trust - CEPPT- CalPERS	450,256.00
Accounts Receivable	5,345.39
PCOE Receivables	22,810.75
Prepaid Expenses	185.33
Prepaid Liability Expense	57,755.81
Prepaid Workers Comp Insurance	20,650.07

Total Current Assets

2,949,886.33

Restricted Reserve Funds

Proceeds from Note Payable Contra

1,909,997.00

Total Restricted Funds

1,909,997.00

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)

Total Fixed Assets

7,435,481.25

Deferred Outflows of Resources

Pensions - Def Outflows of Resources

497,574.00

497,574.00

TOTAL ASSETS

12,792,938.58

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		19,505.02
PGE Tru-up payable		1,319.33
Retentions Payable		102,634.09
Gift Certificates		368.00
Compensated Absenses		133,862.38
Total Current Liabilities		\$257,688.82
<u>Long Term Liabilities</u>		
Net OPEB Liability		298,223.00
Net Pension Liability		1,238,090.00
Total Long Term Liabilities		1,536,313.00
TOTAL LIABILITIES		1,794,001.82
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		60,601.00
OPEB		85,021.00
		145,622.00
<u>Net Position</u>		
Investments in Fixed Assets		7,156,136.30
RFB: Reserved (City Mitigation)		206,768.25
GFB: Youth Assistance Fund		30,631.84
General Fund Balance		2,145,668.92
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		1,005,573.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Reserved (Atwood)		(9,057.92)
RFB: Atwood III-Equip Repl Fund		8,003.66
DFB: Unfunded Liability - CalPERS		148,482.00
RFB- 501(c)(3) Fund		17,159.84
GFB: General Fund (ADA Reserve)		35,031.75
Net Profit (Loss)		(678,317.85)
Total Net Postion		\$10,853,314.76
TOTAL LIABILITY AND NET POSITION		\$12,792,938.58

Current
YTD

Auburn Rec & Park
Transfers to General Fund
4/1/2021 to 1/31/2022

	Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget) Resolution 2021-06	\$1,005,573.52
10/28/2021 Transfer In (Mid-Year Budget) Resolution 2021-21	\$25,000.00
11/18/2021 Transfer Out Resolution 2021-22	\$20,000.00
Total Future Capital Construction Reserve	(\$45,000.00)
<u>City Mitigation Reserves Balance Forward</u>	\$1,005,573.52
Total City Mitigation Reserve	\$207,048.00
<u>Equipment Replacement Reserves Balance Forward</u>	\$207,048.00
4/1/2021 Transfer In (Annual Budget) Resolution 2021-06	\$613,958.72
Total Equip Replacement Reserves	\$90,000.00
<u>ADA Reserves Balance Forward</u>	(\$90,000.00)
4/1/2021 Transfer In (Annual Budget) Resolution 2021-06	\$30,031.75
Total ADA Reserves	\$5,000.00
<u>Contingency Reserves Balance Forward</u>	\$35,031.75
12/19/2021 Transfer to GF Resolution 2021-23	\$473,000.00
Total Contingency Reserves	(\$403,000.00)
Total Impact FY 2021/22	\$70,000.00
	(\$308,000.00)
	\$308,000.00
	\$1,817,287.00
	\$2,125,287.00

*Sterling Loan Funds used for Energy Project

Auburn Rec & Park

Profit & Loss - Summary
4/1/2021 To 1/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	73,737.23	1,107,209.89	1,076,769.00	30,440.89	102.83
Rents & Concessions	9,293.30	160,615.28	159,254.00	1,361.28	100.86
Miscellaneous Revenue	2,911.79	37,361.02	39,283.00	(1,921.98)	95.11
Grants & Donations	15,204.65	421,528.20	89,248.00	332,280.20	472.31
Interest Income	2,740.73	9,212.85	8,380.00	832.85	109.94
Taxes Revenue	2,086,266.65	3,789,346.68	3,804,247.00	(14,900.32)	99.61
TOTAL OPERATING REVENUE	\$2,190,154.35	\$5,525,273.92	\$5,177,181.00	\$348,092.92	106.72%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	2,190,154.35	5,525,273.92	5,177,181.00	348,092.92	106.72
EXPENDITURES					
Program Expenses	5,486.77	169,268.00	182,929.00	(13,661.00)	92.53
Operations & Supplies Expense	29,142.06	347,895.19	377,500.00	(29,604.81)	92.16
Utilities Expense	14,803.69	198,986.80	210,204.00	(11,217.20)	94.66
Legal Expenses	0.00	334.00	4,200.00	(3,866.00)	7.95
Professional Services	829.00	83,304.72	71,763.00	11,541.72	116.08
Bldg & Grounds Maintenance	18,642.13	343,126.32	401,482.00	(58,355.68)	85.47
Property Tax Administration/LAFCO	63,810.93	71,252.43	71,878.00	(625.57)	99.13
Salaries Expense	151,304.78	1,759,173.78	1,764,489.00	(5,315.22)	99.70
Benefits & Payroll Costs	49,158.84	953,399.30	960,518.00	(7,118.70)	99.26
Fixed Asset Expense	4,651.47	59,467.18	62,253.00	(2,785.82)	95.53
Capital Improvement Projects	213,127.57	2,072,867.85	2,073,406.00	(538.15)	99.97
Debt Service	2,138.64	144,516.20	152,321.00	(7,804.80)	94.88

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2021 To 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$553,095.88	\$6,203,591.77	\$6,332,943.00	(\$129,351.23)	97.96%
NET REVENUE OVER EXPENDITURES	\$1,637,058.47	(\$678,317.85)	(\$1,155,762.00)	\$477,444.15	58.69%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2021 to 1/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	0.00	(197.00)	(197.00)	0.00	100.00
Aub Elem DSC Rev	10,589.32	96,664.65	99,112.00	(2,447.35)	97.53
Skyridge DSC Rev	18,224.31	131,759.09	132,107.00	(347.91)	99.74
Day Camp Rev	(192.00)	175,083.11	167,118.00	7,965.11	104.77
Preschool Revenue	7,344.00	66,823.31	64,172.00	2,651.31	104.13
Newcastle DSC Revenue	8,967.25	109,256.68	111,757.00	(2,500.32)	97.76
Adult Softball	0.00	29,854.00	28,183.00	1,671.00	105.93
Adult Basketball	3,900.36	12,687.36	14,552.00	(1,864.64)	87.19
Sr. Sports	0.00	1,214.20	3,325.00	(2,110.80)	36.52
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	0.00	7,113.00	7,080.00	33.00	100.47
Adult Classes	11,291.34	41,904.94	35,185.00	6,719.94	119.10
Adult Class Rev - Bureau	0.00	5,945.04	9,563.00	(3,617.96)	62.17
Bocce Ball Prog Revenue	0.00	596.00	596.00	0.00	100.00
Youth Basketball	975.00	98,270.50	82,689.00	15,581.50	118.84
Youth Classes	5,071.00	46,834.80	49,450.00	(2,615.20)	94.71
Youth Class Rev - Bureau	0.00	3,320.00	3,320.00	0.00	100.00
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	(429.29)	17,304.39	17,734.00	(429.61)	97.58
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	350.00	5,540.96	5,251.00	289.96	105.52
Stroke and Turn Revenue	480.00	480.00	0.00	480.00	0.00
Public Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	0.00	44,458.75	44,470.00	(11.25)	99.98
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	1,062.00	21,352.50	20,290.00	1,062.50	105.24

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	807.74	16,684.04	16,111.00	573.04	103.56
Youth Camps Revenue	0.00	28,668.25	28,114.00	554.25	101.97
Youth Camp Rev - Bureau	0.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	0.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	3,201.30	4,193.17	6,092.00	(1,898.83)	68.83
Party in the Park Revenue	0.00	441.07	441.00	0.07	100.02
Concert at Overlook Park Rev	0.00	2,702.07	2,702.00	0.07	100.00
Ukulele Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	1,026.95	18,108.02	12,441.00	5,667.02	145.55
Dead Festival Rev	100.00	0.00	0.00	0.00	0.00
Auburn Harvest Festival Rev	1,026.95	10,775.02	7,403.00	3,372.02	145.55
Out of District Fees	(49.00)	12,878.37	13,610.00	(731.63)	94.62
Out of District Fees - Bureau	(10.00)	858.00	944.00	(86.00)	90.89
Return check fees	0.00	30.00	30.00	0.00	100.00
Total Parks and Recreation Services	73,737.23	1,107,209.89	1,076,769.00	30,440.89	102.83
Rents & Concessions					
Fee Waivers, Public	(1,402.00)	(4,963.40)	(5,670.00)	706.60	87.54
Fee Waiver - Offset	1,402.00	4,963.40	5,670.00	(706.60)	87.54
Blue Bird Room-CVCC	173.25	1,559.25	1,639.00	(79.75)	95.13
Lakeside Rental Revenue - Reg	256.00	4,123.45	2,267.00	1,856.45	181.89
Sierra Room Rental - CVCC	595.00	2,819.00	2,813.00	6.00	100.21
Sunset Room Rental - CVCC	(175.90)	736.02	809.00	(72.98)	90.98
Canyon View Room Rental - CVCC	1,033.82	2,078.99	1,373.00	705.99	151.42
Foothills Room Rental - CVCC	1,132.92	4,119.17	4,717.00	(597.83)	87.33
Pool Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	500.00	4,206.17	4,139.00	67.17	101.62
Board Room Rental	0.00	120.00	0.00	120.00	0.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 1/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference (Module) Rental - Overlook	(141.86)	6,656.64	7,209.00	(552.36)	92.34
Gazebo Rentals	(95.00)	434.00	296.00	138.00	146.62
Rock Creek Modular Rent	0.00	2,970.00	3,300.00	(330.00)	90.00
Gym Rental Revenue - Rec	0.00	386.00	1,284.00	(898.00)	30.06
Gym Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	5,540.00	5,540.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	260.00	(172.00)	33.85
Picnic Area Rental Revenue - Rec	(256.00)	8,563.25	8,844.00	(280.75)	96.83
Picnic Area Rental Revenue - Reg	0.00	1,325.00	1,491.00	(166.00)	88.87
Picnic Area Rental Revenue - Ash	53.00	724.00	671.00	53.00	107.90
Picnic Area Rental Revenue - MV	158.00	2,992.00	3,114.00	(122.00)	96.08
Field "Recreation" Rental Revenue	0.00	4,342.84	4,352.00	(9.16)	99.79
Field "Bill Beane" Rental - Reg A	0.00	1,404.59	1,405.00	(0.41)	99.97
Field "Softball" Rental - MV	180.00	4,193.75	4,013.00	180.75	104.50
Field Rental - CV	0.00	2,016.00	2,037.00	(21.00)	98.97
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	456.00	2,277.13	1,907.00	370.13	119.41
Field "Beggs" Rental - Rec	115.00	7,285.23	7,119.00	166.23	102.34
Field B (softball) Rev - Reg	0.00	913.75	882.00	31.75	103.60
Field "James" Rental - Rec	5,156.00	12,096.99	9,570.00	2,526.99	126.41
Field C (Baseball) Rental - Reg	0.00	6,717.50	6,779.00	(61.50)	99.09
Bocce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,480.00	2,480.00	0.00	100.00
Field "Soccer A" Rental - MV	123.25	123.25	0.00	123.25	0.00
Field "Soccer A" Rental - Railhead	135.43	6,678.16	6,920.00	(241.84)	96.51
Field - PH Soccer Field	0.00	8,463.21	6,630.00	1,833.21	127.65
Field "Soccer B" Rental - Railhead	135.41	10,206.49	9,748.00	458.49	104.70
Misc Rents & Concessions	66.00	7,141.46	7,152.00	(10.54)	99.85
Misc Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
Custodial Fees	(688.30)	15,593.47	17,441.00	(1,847.53)	89.41

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	(372.72)	307.28	960.00	(652.72)	32.01
Set up/Take Down Fees	200.00	1,135.00	1,973.00	(838.00)	57.53
Set up/Take Down Fees - Bureau	0.00	(107.00)	214.00	(321.00)	(50.00)
Total Rents and Concessions	9,293.30	160,615.28	159,254.00	1,361.28	100.86
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	88.00	573.00	45.00	528.00	1273.33
Alcohol Permit Fee	74.07	3,571.07	3,513.00	58.07	101.65
Alcohol Permit - Bureau	0.00	171.00	171.00	0.00	100.00
Meadow Vista - Alcohol fee	44.00	44.00	0.00	44.00	0.00
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	0.00	1,581.00	1,492.00	89.00	105.97
Miscellaneous Revenue - Recreation	0.00	647.00	0.00	647.00	0.00
Verizon Wireless Lease	2,705.72	26,348.00	26,349.00	(1.00)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	5,082.00	(3,600.05)	29.16
Miscellaneous Income - F & G	0.00	1,500.00	1,500.00	0.00	100.00
Atwood - County Collection Fee	0.00	0.00	(269.00)	269.00	0.00
Total Miscellaneous Revenue	2,911.79	37,361.02	39,283.00	(1,921.98)	95.11
Grants & Donations					
Youth Assistance Rev	11,003.64	21,959.76	8,365.00	13,594.76	262.52
Donation Rev - F & G	2,334.45	2,834.45	1,000.00	1,834.45	283.45
Bike Park Donations	1,866.56	17,634.99	15,758.00	1,876.99	111.91
Grant Proceeds - Y. Services	0.00	43,125.00	43,125.00	0.00	100.00
Grant Proceeds - Admin	0.00	335,974.00	21,000.00	314,974.00	1599.88

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	15,204.65	421,528.20	89,248.00	332,280.20	472.31
Interest Income					
Interest Income - Other	21.69	362.17	226.00	136.17	160.25
Interest Revenue - County	597.85	6,285.38	7,326.00	(1,040.62)	85.80
Interest Revenue - City Trust	36.19	316.30	324.00	(7.70)	97.62
Interest - Pension Trust	2,085.00	2,249.00	504.00	1,745.00	446.23
Total Interest Income	2,740.73	9,212.85	8,380.00	832.85	109.94
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,828,641.05	3,246,025.67	3,232,662.00	13,363.67	100.41
Homeowner's Prop. Tax Relief	0.00	14,263.66	19,625.00	(5,361.34)	72.68
Current Unsecured Prop Taxes General	0.00	71,969.69	76,942.00	(4,972.31)	93.54
Current Supplemental Property Taxes	51,457.66	110,986.25	110,944.00	42.25	100.04
Unitary & Op Non-unitary Tax	67,006.13	119,757.87	138,432.00	(18,674.13)	86.51
Delinq Unsecured Property Taxes	440.76	452.08	11.00	441.08	4109.82
Timber Tax Guarantee	0.29	0.79	0.00	0.79	0.00
Atwood Tax Revenue	14,945.08	26,884.58	27,039.00	(154.42)	99.43
Delinquent Supplemental Tax Rev	106.40	4,369.70	4,263.00	106.70	102.50
Delinquent Secured Property Taxes	0.00	(166.40)	(151.00)	(15.40)	110.20
Railroad Unitary Property Taxes	1,438.28	2,506.13	2,238.00	268.13	111.98
RDA Pass-Throughs	122,231.00	192,296.66	192,152.00	144.66	100.08
Pipeline	0.00	0.00	90.00	(90.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	2,086,266.65	3,789,346.68	3,804,247.00	(14,900.32)	99.61
OTAL OPERATING REVENUE	\$2,190,154.35	\$5,525,273.92	\$5,177,181.00	\$348,092.92	106.72%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
OTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
OTAL REVENUES	2,190,154.35	5,525,273.92	5,177,181.00	348,092.92	106.72
XPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	1,215.25	17,954.15	16,414.00	1,540.15	109.38
Instructor/Adult Classes - Bureau	0.00	2,359.50	3,176.00	(816.50)	74.29
Instructor/Youth Classes	967.50	29,419.95	28,095.00	1,324.95	104.72
Officials/Adult Softball	241.31	6,617.86	7,081.00	(463.14)	93.46
Officials/Adult Basketball	524.25	3,844.50	3,874.00	(29.50)	99.24
Officials/Youth Volleyball	0.00	767.00	767.00	0.00	100.00
Instructor/Youth Camps	412.50	30,244.40	28,899.00	1,345.40	104.66
Instr/Y Camp - Bureau	0.00	12,565.60	12,566.00	(0.40)	100.00
Instructors - Youth Sports Camps	0.00	6,582.38	6,582.00	0.38	100.01
Aub Elem/Program Exp	262.14	3,270.69	3,376.00	(105.31)	96.88

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Skyridge/Program Exp	198.26	3,763.19	3,469.00	294.19	108.48
Day Camp/Program Exp	147.28	11,890.17	11,916.00	(25.83)	99.78
Preschool - Program Expense	338.68	2,214.72	1,908.00	306.72	116.08
Newcastle Program Expense	340.30	4,169.93	3,541.00	628.93	117.76
Adult Softball Expense	0.00	1,087.23	1,005.00	82.23	108.18
Adult Basketball Expense	0.00	205.92	549.00	(343.08)	37.51
Adult Volleyball Expense	0.00	81.68	56.00	25.68	145.86
Pickle Ball Tennis Expense	0.00	2,050.13	2,050.00	0.13	100.01
Adult Class Expense	0.00	363.68	108.00	255.68	336.74
Youth Basketball Expense	0.00	2,163.59	13,633.00	(11,469.41)	15.87
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,320.00	(0.13)	99.99
Public Swim Expense	0.00	1,790.76	1,791.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	467.00	467.00	0.00	100.00
Swim Team	0.00	47.92	48.00	(0.08)	99.83
Synchro Team Expenses	0.00	1,348.00	2,038.00	(690.00)	66.14
Youth Camps	0.00	87.00	87.00	0.00	100.00
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	1,084.39	2,038.97	7,604.00	(5,565.03)	26.81
Party in the Park Expenses	(122.54)	353.77	123.00	230.77	287.62
Concert at Overlook Expenses	0.00	73.70	196.00	(122.30)	37.60
Ukulele Festival Expenses	(122.55)	397.34	520.00	(122.66)	76.41
Food Truck Fiesta Expenses - PAY FROM 501c3	0.00	168.81	0.00	168.81	0.00
Obstacle Race Expense	0.00	10,644.75	8,836.00	1,808.75	120.47
Dead Festival Expenses - PAY FROM 501c3	0.00	168.84	0.00	168.84	0.00
Auburn Harvest Festival Expenses	0.00	5,729.90	7,818.00	(2,088.10)	73.29
Total Program Expenses	5,486.77	169,268.00	182,929.00	(13,661.00)	92.53

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment's
 For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	1,146.98	5,275.69	5,366.00	(90.31)	98.32
Merchant Fees - Cust Serv	279.92	9,477.26	8,889.00	588.26	106.62
Cal Card Incentives	0.00	(1,682.67)	(1,792.00)	109.33	93.90
Penalties	0.00	2,197.41	4,564.00	(2,366.59)	48.15
Donations Expense	0.00	750.00	850.00	(100.00)	88.24
Telephone - Placer Hills Pool	0.00	737.95	860.00	(122.05)	85.81
Telephone - Cust Serv	570.49	5,685.37	5,718.00	(32.63)	99.43
Telephone (CVCC) - Admin	518.80	5,083.94	5,195.00	(111.06)	97.86
Gift Certificates Expensed	0.00	58.00	108.00	(50.00)	53.70
Telephone - Recreation	54.90	321.62	449.00	(127.38)	71.63
Telephone - Preschool	40.89	296.89	476.00	(179.11)	62.37
Telephone - Facilities & Grounds	800.28	8,424.13	10,407.00	(1,982.87)	80.95
Telephone - Day Camp	57.84	491.07	634.00	(142.93)	77.46
Telephone - Newcastle	42.09	346.85	693.00	(346.15)	50.05
Telephone - Aub EI	131.03	1,247.06	1,463.00	(215.94)	85.24
Telephone - Skyridge	31.05	389.81	290.00	99.81	134.42
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	(8.12)	488.62	998.00	(509.38)	48.96
Activity Guide Expense	1,348.41	32,688.07	32,394.00	294.07	100.91
Youth Assistance Expense	0.00	10,085.67	10,245.00	(159.33)	98.45
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	(186.00)	82.00	268.00	(186.00)	30.60
Office Supplies - Rec	94.34	407.97	816.00	(408.03)	50.00
Office Supplies - Youth Services	0.00	407.07	1,029.00	(621.93)	39.56
Office Supplies - F & G	31.95	1,285.12	2,127.00	(841.88)	60.42
Office Supplies-Cust Serv	0.00	2,285.17	1,905.00	380.17	119.96
Office Supplies - Admin	177.42	5,176.00	5,133.00	43.00	100.84
Duplication Costs - Cust Serv	0.00	39.69	60.00	(20.31)	66.15
Duplication Costs - Admin	107.34	1,080.91	1,478.00	(397.09)	73.13

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 1/31/2022
For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	470.75	5,061.06	5,154.00	(92.94)	98.20
Office Equip Rental - Admin	332.48	3,652.75	3,697.00	(44.25)	98.80
Dining Expense	191.20	604.20	645.00	(40.80)	93.67
Gas/Mileage Expense - C.Serv	33.60	418.88	419.00	(0.12)	99.97
Gas/Mileage Expense - Admin	39.20	1,308.67	1,235.00	73.67	105.97
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	286.00	(199.42)	30.27
Gas/Mileage Expense - F & G	4,346.93	42,472.34	41,010.00	1,462.34	103.57
General Administrative Exp - Admin	47.50	1,181.17	828.00	353.17	142.65
Liability Insurance - Admin	11,551.17	111,176.94	110,486.00	690.94	100.63
Board Expense	50.41	825.89	1,756.00	(930.11)	47.03
Public Relations/Marketing - Cust Serv	343.94	2,900.12	6,567.00	(3,666.88)	44.16
Misc Expenses - Y Serv	0.00	0.00	3,006.00	(3,006.00)	0.00
Miscellaneous Expense	0.11	0.11	0.00	0.11	0.00
Dues and Subscriptions-Youth Services	0.00	0.00	330.00	(330.00)	0.00
Dues and Subscriptions - Cust Service	397.89	397.89	357.00	40.89	111.45
Dues and Subscriptions - Admin	0.00	10,485.00	10,685.00	(200.00)	98.13
Dues and Subscriptions - Rec.	0.00	150.00	1,146.00	(996.00)	13.09
Dues and Subscriptions - F & G	0.00	399.00	500.00	(101.00)	79.80
Staff Appreciation - Rec	0.00	64.38	46.00	18.38	139.96
Staff Appreciation - Aquatics	0.00	199.17	199.00	0.17	100.09
Staff Appreciation - Youth Services	0.00	89.03	150.00	(60.97)	59.35
Staff Appreciation - F & G	20.00	470.30	122.00	348.30	385.49
Staff Appreciation - Cust Serv	0.00	47.96	100.00	(52.04)	47.96
Staff Appreciation - Admin	20.00	161.77	172.00	(10.23)	94.05
Company Celebrations	324.75	1,236.07	1,066.00	170.07	115.95
Bad Debts Expense - Recreation	0.00	25.80	0.00	25.80	0.00
Bad Debts Expense - Y Services	468.47	1,592.87	1,125.00	467.87	141.59
Staff Development - Admin	0.00	1,329.08	1,929.00	(599.92)	68.90
Staff Development - Rec.	0.00	545.00	449.00	96.00	121.38

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Aquatics	0.00	348.00	375.00	(27.00)	92.80
Staff Development - Youth Services	0.00	30.00	7,755.00	(7,725.00)	0.39
Staff Development - F & G	0.00	2,042.16	2,929.00	(886.84)	69.72
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	0.00	265.91	542.00	(276.09)	49.06
Small Equip - Rec Dept	0.00	0.00	106.00	(106.00)	0.00
Small Equipment - Rec Pk	52.94	2,291.25	7,160.00	(4,868.75)	32.00
Small Equipment - Reg Pk	197.31	460.65	1,100.00	(639.35)	41.88
Small Equipment - MV Park	204.53	401.94	720.00	(318.06)	55.83
Small Equipment - CVCC	0.00	193.34	193.00	0.34	100.18
Field Marking Expense	0.00	2,035.19	1,884.00	151.19	108.03
Safety Supplies - F & G	0.00	7,897.04	8,906.00	(1,008.96)	88.67
Safety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Restroom Supplies - Recreation Park	84.74	1,513.10	1,476.00	37.10	102.51
Restroom Supplies - Regional Park	123.13	1,644.60	1,588.00	56.60	103.56
Restroom Supplies - Ashford Park	58.32	907.93	843.00	64.93	107.70
Restroom Supplies - Meadow Vista Park	63.36	1,008.37	960.00	48.37	105.04
Restroom Supplies - Railroad Park	68.41	1,046.17	935.00	111.17	111.89
Restroom Supplies - Overlook Park	75.79	1,162.38	1,089.00	73.38	106.74
Restroom Supplies - Placer Hills Park	52.08	789.21	612.00	177.21	128.96
Restroom Supplies - Rec Comm Ctr	77.56	2,431.18	2,740.00	(308.82)	88.73
Restroom Supplies - Reg Comm Ctr	70.45	1,976.25	2,294.00	(317.75)	86.15
Restroom Supplies - CVCC Comm Ctr	100.44	2,583.46	2,949.00	(365.54)	87.61
Sanitation - Reg Pk - Toilet	932.00	5,062.00	4,564.00	498.00	110.91
Sanitation - Win Pk - Toilet	542.00	2,887.00	3,153.00	(266.00)	91.56
Sanitation - Rec Pk - ADA Toilet	0.00	1,809.58	2,479.00	(669.42)	73.00
Sanitation - Reg - ADA Toilet	762.58	2,255.45	2,009.00	246.45	112.27
Sanitation - Rec Pk - Debris Box	593.55	10,860.94	9,357.00	1,503.94	116.07
Sanitation - Reg Pk - Disposal	588.55	5,225.83	5,132.00	93.83	101.83

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - MV - Disposal	400.59	3,739.62	3,632.00	107.62	102.96
Sanitation - CVCC - Disposal	215.72	1,899.18	1,924.00	(24.82)	98.71
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
Total Operations & Supplies	29,142.06	347,895.19	377,500.00	(29,604.81)	92.16
Utilities Expense					
Lights - Rec Pk Beggs Field	190.70	3,656.11	3,363.00	293.11	108.72
Lighting Reimb.-Beggs Field	0.00	(1,201.73)	(1,916.00)	714.27	62.72
Lights - Rec Pk James Field	124.41	3,710.04	4,254.00	(543.96)	87.21
Lighting Reimb.-James Field	(429.00)	(3,368.15)	(2,636.00)	(732.15)	127.78
Lights - Rec Field	27.95	822.17	813.00	9.17	101.13
Lighting Reimb.-Rec Field	0.00	(294.38)	(461.00)	166.62	63.86
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,349.49	2,775.72	2,899.00	(123.28)	95.75
Gas/Electric - Reg Comm Ctr	2,327.85	8,594.66	8,186.00	408.66	104.99
Gas/Electric - CV Comm Ctr	90.07	793.08	1,102.00	(308.92)	71.97
Electric Reimb.- CV Comm Ctr	(90.07)	(984.39)	(1,025.00)	40.61	96.04
Gas/Electric - CVCC	2,699.43	21,731.60	19,803.00	1,928.60	109.74
Gas/Electric - Sierra Pool	1,653.41	26,190.55	26,441.00	(250.45)	99.05
Gas/Electric - PH Pool	733.20	5,847.91	5,307.00	540.91	110.19
Electric - Day Camp	374.66	1,979.77	1,885.00	94.77	105.03
Gas/Elec - Recreation Park	785.80	10,323.82	10,881.00	(557.18)	94.88
Gas/Electric - Reg Park	1,498.68	31,137.93	29,820.00	1,317.93	104.42
Lighting Reimb.- Reg Park	0.00	(4,664.75)	(4,756.00)	91.25	98.08
Gas/Electric - Ashford Park	179.73	3,745.17	4,227.00	(481.83)	88.60
Gas/Electric - MV Park	327.05	5,514.46	5,480.00	34.46	100.63
Electric - Railroad Park	75.36	4,342.58	5,459.00	(1,116.42)	79.55
Lighting Reimb.-Railhead	(70.38)	(2,736.65)	(2,835.00)	98.35	96.53

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Winchester Park	13.48	1,686.29	1,823.00	(136.71)	92.50
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	0.00	1,677.25	2,627.00	(949.75)	63.85
Water - Reg Comm Ctr	328.06	2,116.27	2,273.00	(156.73)	93.11
Water - CV Comm Ctr	0.00	2,924.24	3,809.00	(884.76)	76.77
Water - CVCC	0.00	3,180.92	3,685.00	(504.08)	86.32
Water - Sierra Pool	0.00	2,212.22	2,796.00	(583.78)	79.12
Water - PH Pool	0.00	162.64	696.00	(533.36)	23.37
Water - Rec Park	88.51	3,986.77	5,004.00	(1,017.23)	79.67
Water - Regional Park	361.23	9,510.78	10,254.00	(743.22)	92.75
Water - Ashford Park	88.51	3,510.31	4,435.00	(924.69)	79.15
Water - MV Park	594.30	16,493.06	19,816.00	(3,322.94)	83.23
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railroad Park	88.51	3,300.73	4,228.00	(927.27)	78.07
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	0.00	5,569.72	5,706.00	(136.28)	97.61
Water - Placer Hills Park	101.85	4,027.11	4,442.00	(414.89)	90.66
Water - Atwood	290.90	3,042.05	3,271.00	(228.95)	93.00
Water - Chana Field	0.00	4,032.35	5,000.00	(967.65)	80.65
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
Total Utilities Expense	14,803.69	198,986.80	210,204.00	(11,217.20)	94.66

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Fees	0.00	334.00	4,200.00	(3,866.00)	7.95
Total Legal Expense	0.00	334.00	4,200.00	(3,866.00)	7.95
Professional Services					
Grant Application Expense	0.00	22,500.00	0.00	22,500.00	0.00
Professional Services - Rec	829.00	10,792.50	12,513.00	(1,720.50)	86.25
Professional Services - YS	0.00	7,316.51	7,316.00	0.51	100.01
Professional Services - F & G	0.00	7,107.98	5,766.00	1,341.98	123.27
Atwood - Professional Services	0.00	5,718.89	6,146.00	(427.11)	93.05
Professional Services - C Serv	0.00	7,975.00	17,013.00	(9,038.00)	46.88
Professional Services - Admin	0.00	8,993.84	10,109.00	(1,115.16)	88.97
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
Total Professional Services	829.00	83,304.72	71,763.00	11,541.72	116.08
Bldg & Ground Maintenance					
Vehicle Maintenance	3,163.76	27,574.97	26,588.00	986.97	103.71
Equipment Rental	0.00	136.41	1,932.00	(1,795.59)	7.06
Irrigation Supplies - General	0.00	1,715.77	1,982.00	(266.23)	86.57
Maint - Recreation Field	17.14	843.66	1,318.00	(474.34)	64.01
Maint - CV Baseball Field	0.00	1,878.10	5,161.00	(3,282.90)	36.39
Maint - James Field	0.00	1,756.71	2,485.00	(728.29)	70.69
Maint - Beggs Field	0.00	1,336.20	3,236.00	(1,899.80)	41.29
Maint - Sierra Pool	5,712.36	47,711.75	48,881.00	(1,169.25)	97.61
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	2,612.48	17,789.09	29,881.00	(12,091.91)	59.53
Maint - PH Pool	(4,633.27)	5,655.76	13,774.00	(8,118.24)	41.06

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 1/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Irrigation Pump - Winchester	0.00	0.00	282.00	(282.00)	0.00
Maint - Winchester Fields	0.00	806.25	861.00	(54.75)	93.64
Rep/Maint - Aub EI	323.54	1,148.42	2,003.00	(854.58)	57.34
Rep/Maint - Rock Creek	0.00	62.71	229.00	(166.29)	27.38
Rep/Maint - Day Camp	6.40	145.07	600.00	(454.93)	24.18
Maint - Recreation Park	2,326.72	20,391.35	19,094.00	1,297.35	106.80
Maint - Regional Park	2,662.54	75,217.93	78,295.00	(3,077.07)	96.07
Maint - Ashford Park	352.47	8,663.27	14,552.00	(5,888.73)	59.53
Maint - Meadow Vista Park	559.90	15,925.25	16,852.00	(926.75)	94.50
Maint - Christian Valley Park	69.82	3,213.08	3,362.00	(148.92)	95.57
Maint - Railroad Park	32.97	1,974.40	3,129.00	(1,154.60)	63.10
Maint - CVCC Park	296.32	4,020.19	4,909.00	(888.81)	81.89
Maint - Overlook Park	453.45	7,495.14	5,935.00	1,560.14	126.29
Maint - Placer Hills Park	0.00	2,372.38	2,904.00	(531.62)	81.69
Maint - Pocket Parks	0.00	468.57	669.00	(200.43)	70.04
Maint - Mt. Vernon Park	0.00	161.25	167.00	(5.75)	96.56
Maint - Winchester Park	0.00	1,400.01	1,200.00	200.01	116.67
Maint - Atwood	4.94	1,910.38	1,565.00	345.38	122.07
Maint - Shockley Park	0.00	1,748.85	2,290.00	(541.15)	76.37
Maint - Bike Park	826.09	8,740.84	9,111.00	(370.16)	95.94
Rep/Maint - Skyridge	0.00	332.67	825.00	(492.33)	40.32
Maint - Ashley Dog Park	4.94	1,527.61	1,831.00	(303.39)	83.43
Rep/Maint - Newcastle	0.00	0.00	350.00	(350.00)	0.00
Maint - Recreation Comm Ctr	964.75	8,263.48	8,973.00	(709.52)	92.09
Maint - Regional Comm Ctr	108.40	12,855.07	12,545.00	310.07	102.47
Maint - Christian Valley Comm Ctr	9.23	71.94	71.00	0.94	101.32
Maint - CVCC Comm Ctr	630.96	6,802.72	6,697.00	105.72	101.58
Maint - Overlook Modular	0.00	62.71	576.00	(513.29)	10.89
Maint - Regional Tennis/Pickleball Courts	1,776.02	2,895.94	0.00	2,895.94	0.00
Maint - MV Soccer A	0.00	12.85	208.00	(195.15)	6.18

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - RH Soccer A	0.00	608.64	843.00	(234.36)	72.20
Maint - Regional Field Soccer	0.00	0.00	1,227.00	(1,227.00)	0.00
Maint - RH Soccer B	0.00	508.65	735.00	(226.35)	69.20
Maint - Regional Bill Bean Field	0.00	4,772.63	4,536.00	236.63	105.22
Maint - Regional Field B	0.00	5,648.02	5,535.00	113.02	102.04
Maint - Regional Field C	9.18	13,941.78	17,140.00	(3,198.22)	81.34
Tree Maint - Rec Park	0.00	20.90	5,021.00	(5,000.10)	0.42
Tree Maint - Reg Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	9,750.00	(5,000.00)	48.72
Tree Maint- Christian Valley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint- Overlook Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	351.02	7,869.29	6,019.00	1,850.29	130.74
Rep/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
Total Building and Grounds Maintenance	18,642.13	343,126.32	401,482.00	(58,355.68)	85.47
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Atwood County Collection Fee	271.73	271.73	0.00	271.73	0.00
Property Tax Administration	63,539.20	68,708.26	68,708.00	0.26	100.00
Lafco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
Total Property Tax Administration/LAFCO	63,810.93	71,252.43	71,878.00	(625.57)	99.13
Salaries Expense					
Wages - (Y.Serv) - Manager	4,800.00	52,254.29	50,358.00	1,896.29	103.77
Wages - (Cust Serv) - Full Time	9,531.00	104,354.15	101,745.00	2,609.15	102.56

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Cust Serv) - Part Time	0.00	5,022.42	7,537.00	(2,514.58)	66.64
Wages - (Admin) - Full Time	11,237.48	121,881.12	108,180.00	13,701.12	112.67
Wages - (Admin) - Part Time	4,339.20	53,216.45	53,637.00	(420.55)	99.22
Wages - (Admin) - Board Pay	0.00	21,500.00	21,975.00	(475.00)	97.84
Wages - (Y.Serv) - Aub Elem - PT	4,665.69	50,722.45	54,194.00	(3,471.55)	93.59
Wages - (Y.Serv) - AE Maint	754.44	1,312.50	843.00	469.50	155.69
Wages - (Y.Serv) - RC Maint	0.00	337.58	254.00	83.58	132.91
Wages - (Y.Serv) - Skyridge - PT	5,441.83	51,215.93	52,031.00	(815.07)	98.43
Wages - (Y.Serv) - Skyridge Maint	39.69	693.88	660.00	33.88	105.13
Wages - (Y.Serv) - Day Camp - PT	4,988.35	102,596.93	106,552.00	(3,955.07)	96.29
Wages - (Y.Serv) - DC Maint	0.00	81.22	198.00	(116.78)	41.02
Wages - (Rec) - Full Time	11,411.84	118,788.09	115,622.00	3,166.09	102.74
Wages - (Y.Serv) - Newcastle- PT	4,249.84	48,742.54	51,776.00	(3,033.46)	94.14
Wages - (Y.Serv) - NC Maint	0.00	25.17	0.00	25.17	0.00
Wages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
Wages - (Rec) - Adult Softball	0.00	4,817.54	4,122.00	695.54	116.87
Wages - (Rec) - Adult Basketball	184.27	2,698.53	2,558.00	140.53	105.49
Wages - (Y.Serv) - Preschool	2,036.49	27,986.85	39,081.00	(11,094.15)	71.61
Wages - (Aqua) - Aquatics Coordinator	298.83	14,713.54	15,675.00	(961.46)	93.87
Wages - (Aqua) - Aquatic Activities	0.00	4,836.82	4,837.00	(0.18)	100.00
Wages - (Aqua) - Public Swim	0.00	41,769.01	41,769.00	0.01	100.00
Wages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
Wages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
Wages - (Aqua) - Master Swim	0.00	2,872.17	2,873.00	(0.83)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	10,251.53	93,778.95	88,984.00	4,794.95	105.39
Wages - (Fac & Grds) - Fac Att. - CVCC	3,630.31	34,826.00	32,238.00	2,588.00	108.03
Wages - (Fac & Grds) - Fac Attendant - Reg	1,368.50	20,416.40	19,993.00	423.40	102.12

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Att Overlook	2.66	105.23	79.00	26.23	133.20
Wages - (Fac & Grds) - Management	12,475.31	124,118.00	132,016.00	(7,898.00)	94.02
Wages - (Fac & Grds) - Recreation Park	22,312.56	212,101.70	195,901.00	16,200.70	108.27
Wages - (Fac & Grds) - Regional Park	13,729.16	128,250.52	126,518.00	1,732.52	101.37
Wages - (Fac & Grds) - Ashford Park	1,947.22	28,345.62	36,825.00	(8,479.38)	76.97
Wages - (Fac & Grds) - Meadow Vista Park	4,843.81	41,934.86	44,539.00	(2,604.14)	94.15
Wages - (Fac & Grds) - CV Comm Center	199.06	6,099.49	7,411.00	(1,311.51)	82.30
Wages - (Fac & Grds) - Railhead Park	1,086.16	12,644.58	14,131.00	(1,486.42)	89.48
Wages - (Fac & Grds) - CVCC	1,367.38	14,203.60	12,359.00	1,844.60	114.93
Wages - (Fac & Grds) - Overlook Park	1,348.22	14,646.80	14,858.00	(211.20)	98.58
Wages - (Fac & Grds) - Placer Hills Park	991.91	15,927.46	16,901.00	(973.54)	94.24
Wages - (Fac & Grds) - Pocket Parks	650.63	5,278.89	4,843.00	435.89	109.00
Wages - (Fac & Grds) - Mt. Vernon Park	35.74	36.10	0.00	36.10	0.00
Wages - (Fac & Grds) - Winchester Park	449.77	4,785.11	5,373.00	(587.89)	89.06
Wages - (Fac & Grds) - Atwood	582.94	4,185.63	6,772.00	(2,586.37)	61.81
Wages - (Fac & Grds) - Shockley Property	184.12	2,757.83	3,745.00	(987.17)	73.64
Wages - (F & G) Special Events	0.00	8,931.27	8,500.00	431.27	105.07
Wages - District Administrator	9,172.80	100,577.29	101,480.00	(902.71)	99.11
Wages - (F & G Proj) - Reg 24 Acres	196.04	196.04	0.00	196.04	0.00
Wages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	500.00	11,042.21	12,580.00	(1,537.79)	87.78
Total Salaries Expense	151,304.78	1,759,173.78	1,764,489.00	(5,315.22)	99.70
Benefits & Payroll Costs					
ER Taxes - Rec	1,024.10	9,413.42	9,520.00	(106.58)	98.88
ER Taxes - Aquatics	28.24	10,154.07	10,225.00	(70.93)	99.31
ER Taxes - Youth Services	2,404.02	26,978.62	33,845.00	(6,866.38)	79.71
ER Taxes - Fac & Grds	6,988.65	60,083.03	62,162.00	(2,078.97)	96.66
FR Taxes - Cust Serv	854.76	8,349.52	8,643.00	(293.48)	96.60

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Admin	2,184.90	23,985.69	23,434.00	551.69	102.35
Employment Expense - Rec	0.00	55.00	55.00	0.00	100.00
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	77.19	147.22	115.00	32.22	128.02
Employment Expense - Fac & Grds	300.00	3,180.93	2,180.00	1,000.93	145.91
Employment Expense - Admin	25.73	25.73	104.00	(78.27)	24.74
Fingerprinting Exp - Recreation	170.05	327.05	152.00	175.05	215.16
Fingerprinting Exp - Aquatics	0.00	612.00	612.00	0.00	100.00
Fingerprinting Exp - Youth Services	188.00	688.00	541.00	147.00	127.17
Fingerprinting Exp - Fac & Grds	50.00	335.00	293.00	42.00	114.33
Fingerprinting Exp - Admin	25.00	114.00	92.00	22.00	123.91
Benefits Expense - Recreation	(705.83)	25,115.76	25,897.00	(781.24)	96.98
Benefits Expense - Youth Services	(1,004.72)	23,712.04	24,637.00	(924.96)	96.25
Benefits Expense - Fac & Grds	(3,867.99)	172,705.22	180,218.00	(7,512.78)	95.83
Benefits Expense - Cust Serv	(351.64)	20,417.50	21,106.00	(688.50)	96.74
Benefits Expense - Admin	(973.29)	49,346.98	51,324.00	(1,977.02)	96.15
Employer Retirement Exp. - Rec	1,040.08	10,629.68	10,665.00	(35.32)	99.67
Employer Retirement Exp. - Aquatics	33.05	2,005.70	2,066.00	(60.30)	97.08
Employer Retirement Exp. - Youth Services	1,991.94	22,741.72	30,143.00	(7,401.28)	75.45
Employer Retirement Exp. - Fac & Grds	6,305.99	61,975.14	63,364.00	(1,388.86)	97.81
Employer Retirement Exp - Cust Serv	1,051.17	11,306.58	11,929.00	(622.42)	94.78
Employer Retirement Exp. - Admin	2,448.14	26,417.99	26,808.00	(390.01)	98.55
CalPERS Prefunding	23,000.00	315,840.00	291,934.00	23,906.00	108.19
Worker's Comp - Rec	184.96	2,103.42	2,147.00	(43.58)	97.97
Worker's Comp - Aquatics	4.77	1,714.85	1,738.00	(23.15)	98.67
Worker's Comp - Youth Services	476.77	5,687.55	6,017.00	(329.45)	94.53
Worker's Comp - Fac & Grds	4,942.41	53,954.37	55,145.00	(1,190.63)	97.84
Worker's Comp - Cust Serv	44.03	519.83	500.00	19.83	103.97
Worker's Comp - Admin	218.36	2,638.58	2,789.00	(150.42)	94.61

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Benefits and Payroll Costs	49,158.84	953,399.30	960,518.00	(7,118.70)	99.26
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	4,651.47	4,651.47	13,133.00	(8,481.53)	35.42
Fixed Asset Purchases - Fac & Grds	0.00	54,815.71	49,120.00	5,695.71	111.60
Total Fixed Asset Expense	4,651.47	59,467.18	62,253.00	(2,785.82)	95.53
Capital Improvement Projects					
Art in the Park - Reg	0.00	2,852.59	2,857.00	(4.41)	99.85
Skyridge - Roof Repairs	0.00	10,846.00	10,846.00	0.00	100.00
CVCC - Bike Park	658.62	88,568.04	88,600.00	(31.96)	99.96
Placer Hills Parking lot Project	0.00	50,224.26	50,000.00	224.26	100.45
MV - Pathway Repairs	950.00	26,472.32	26,500.00	(27.68)	99.90
Energy Efficiency Project	209,428.95	1,816,992.68	1,817,287.00	(294.32)	99.98
MV Park - Parking lot Reseal/Restripe	0.00	1,365.40	1,365.00	0.40	100.03
Meadow Vista - Playground	0.00	1,651.13	1,651.00	0.13	100.01
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Regional Park Playground Equipment Replac	0.00	51.13	100.00	(48.87)	51.13
Rec - James Field Renovation	2,090.00	41,813.56	42,000.00	(186.44)	99.56
Rec - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
Total Capital Improvement Projects	213,127.57	2,072,867.85	2,073,406.00	(538.15)	99.97
Debt Service					
Recreation Park Lease	2,138.64	2,138.64	2,076.00	62.64	103.02
Principal Lease Payment- Sterling Bank	0.00	108,000.00	108,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	34,377.56	42,245.00	(7,867.44)	81.38

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 1/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Debt Service	2,138.64	144,516.20	152,321.00	(7,804.80)	94.88
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$553,095.88	\$6,203,591.77	\$6,332,943.00	(\$129,351.23)	97.96%
Net Revenue Over Expenditures	\$1,637,058.47	(\$678,317.85)	(\$1,155,762.00)	\$477,444.15	58.69%
DJ. NET REVENUE OVER EXPENDITURES	1,637,058.47	(678,317.85)	(1,155,762.00)	477,444.15	58.69

Item 4.4 Cover Sheet: Resolution #2022-3: Transfer of \$80,660 from the Capital Construction Reserves for James Outfield, Placer Hills Parking Lot and Skyridge Roof

Auburn Area Recreation and Park District February, 2022 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-3, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$80,660 to reimburse the general fund for the expenses paid for the James Field Outfield (\$19,814), Placer Hills Parking Lot (\$50,000) and the Skyridge Roof (\$10,846)?

Background: On October, 2021, the Board of Directors authorized an updated Project List authorizing \$80,850 to be spent from Future Capital Construction for the following three (3) projects; James Field Outfield \$20,000, Placer Hills Parking Lot \$50,000 and the Skyridge Modular Roof \$10,850.

Marina Landscape was awarded the contract for the James Field Outfield Project.

Simpson & Simpson & Co. was awarded the contract for the Placer Hills Parking Lot Project.

Madison Roofing and Waterproofing was awarded the contract for the Skyridge Roof Project.

The District has completed the James Field Outfield and spent \$41,814. County Mitigation is funding a portion of this project (\$22,000), leaving \$19,814 to be funded by Future Capital Construction Reserves. The District has completed the Placer Hills Parking Lot and spent \$50,224; \$50,000 to be funded by the Future Capital Construction Reserves. The Skyridge Roof is complete and the District spent a total of \$10,846. All of these expenses were paid from the General Fund in fiscal year 2021-2022. The total being requested as a transfer from the Future Capital Construction Reserve is \$80,660.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-3; a resolution approving the transfer of the Capital Construction Reserves in the amount of \$80,660 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2022-3

RESOLUTION NUMBER 2022-3

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$80,660 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in October of 2021, the Auburn Area Recreation & Park District Board of Directors approved a budget that included \$80,850 being transferred from the Future Capital Construction Reserves to the General Fund, for the year 2021-2022, and;

WHEREAS, \$19,814 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on James Field Outfield Project, and;

WHEREAS, \$50,000 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on the Placer Hills Parking Lot Project, and;

WHEREAS, \$10,846 is to be transferred from the Future Capital Construction reserves into the General fund for money spent on the Skyridge Modular Roof,

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$80,660.00 from the Future Capital Construction Reserves into the General Fund.

APPROVED, PASSED, AND ADOPTED ON February 24, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Mike Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.5 Cover Sheet - Preliminary Budget and Resolution # 2022-4 for Fiscal Year 2022/2023

Auburn Area Recreation and Park District Standing Finance Committee meeting February, 2022.

The Issue:

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-4 passing the preliminary FY 2022/2023 budget?

Background:

Staff has met with departmental managers over the past several weeks to finalize budget requests and basic departmental needs for the next fiscal year: 2022/2023.

The attached budget summary sheet outlines the results of these meetings.

Administration:

Staff projects an increase in property tax revenue of approximately \$112,617 assuming a 3% increase.

Aquatics:

Most of Aquatics programs are increasing rates by at least 3% to compensate for the raise in wages and other expenses, except for Public Swim that will continue with the same entrance fees as last year.

A new **Pool Sweep** will replace the current one at Sierra Pool and the **Circulation Pump** will be replaced at the Splash Pool totaling \$12,500.

Customer Service:

No significant changes.

Facilities and Grounds:

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs.

(*Since the Project list has not been given final approval, some of the items below may change with the Final Budget)

The following will be paid for from the Equipment Fund-

- One Truck will be purchased at an estimate of \$75,000.
- One John Deere Gator Cart will be replaced at an estimate of \$21,000.
- A Dump Trailer will be purchased for \$19,000.
- Railhead Park is requiring a VFD for the irrigation pump, estimated at \$15,000.
- Winchester Park's irrigation pump requires a booster pump, estimated at \$15,000.

The following will be paid from the Future Capital Construction Reserve-

- Rec Park's Locker Room Floor needs to be resurfaced, budgeted at \$25,000.
- Recreation Shop Floor Repairs have not been completed and are budgeted at \$20,000.
- Regional Park's Pond Mucking is budgeted for \$100,000.
- Regional Park's Pond Leak Investigation is estimated at \$40,000 to determine the next step in fixing the leaks.
- Regional Park's Canal needs repair, that is estimated at \$40,000.
- Ashford Park's levee needs repair and paving at \$75,000.
- Ashford Park's retaining wall may need some repairs, to determine what that will entail. This is budgeted at \$10,000 to investigate.
- Overlook Interpretive Signage, \$10,000.
- Railhead Park's Parking lot to be repaired and resealed for \$60,000.
- Plumbing infrastructure, estimated at \$50,000.
- Electrical infrastructure, estimated at \$34,000.
- CVCC door locks, ADA upgrades and repairs, quoted at \$50,000.

The following to be paid from the ADA Reserves-

- Overlook Restrooms ADA Upgrades estimated at \$15,000.

The following to be paid from City Mitigation, County Mitigation and Donations-

- Rec Park's Wheelchair Swing, \$85,000.

The following to be paid from the Statewide Park Development Grant-

- Regional's 24 Acre Construction Docs & Related Work for expansion, \$182,637.

Recreation

District Program rates will be raised by 3% to compensate for the raise in wages and other inflated expenses.

The Recreation Department will be replacing one Gym Scoreboard this year, estimated at \$4,200.

Youth Services

Discovery and Day Camps will be raising their fees by 3% to compensate for the raise in wages and other inflated expenses.

Recreation Modulars need courtyard and maintenance repairs estimated at \$20,000. Auburn Discovery Club and Skyridge Discovery Club need some floor replacements estimated at \$5,000 for the two units.

One of the Recreation Modulars and one of the Auburn Elementary Modulars have leaks and will need roof repairs at \$15,000 for each unit.

Overall, in 2022/2023 the District has growing expenses due to inflation, but with much anticipation the District looks forward to what the energy efficiency project will save. Minimum wage has increased again and additional raises to compensate employees for inflation. With some large contributions to the CalPERS Unfunded Liability, we have eliminated a rise in that contribution this year. We budgeted conservatively, while looking to this future year with some anticipated growth. Our RDA funds have been included to reflect \$198,000 as part of our tax revenues for 2022-2023.

For the 2022-23 Budget it is proposed that the District transfer the following to the Reserved Funds:

- \$25,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$80,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

Recommendation: Staff recommends that the Finance Committee review and recommend approval of Resolution # 2022-4 to the Board for the preliminary budget for 2022-2023.

Attachments: Resolution # 2022-4
Summary 2022/2023 budget
Departmental Budgets
Five Year Projected Budgets

**Resolution No. 2022 - 04
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2022-2023.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2022-2023 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,229,146.00
Facility Rentals		190,044.00
Total Park & Rec. Services Revenue		1,419,190.00
Government Revenues		
Taxes, Governmental Revenue		3,902,925.00
Total Governmental Revenue		3,902,925.00
Other Revenue		
Interest Revenue		22,327.00
Misc. Revenue		50,775.00
Total Other Revenue		73,102.00
Donations		
Donations, Grant, In kind		-
Total Donation Revenue		-
TOTAL OPERATING REVENUES		5,395,217.00
Project and Equipment Revenue		
Grant Proceeds		118,000.00
Contributions/In kind Services Revenue		1,000.00
Transfer in from Equipment Reserves		157,500.00
Transfer in from ADA Reserves		15,000.00
Transfer in from Reserves		609,000.00
Total Project and Equipment Revenue		900,500.00
Park Dedication Revenue		
City Park Dedication Revenue		69,000.00
County Park Dedication Revenue		25,000.00
Total Park Dedication Revenue		94,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		994,500.00
TOTAL REVENUES		6,389,717.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	235,487.00
Operations & Supplies	474,302.00
Utilities Expense	210,425.00
Professional Expenses	98,499.00
Building & Grounds expense	477,358.00
Property Tax Admin. Fees	74,529.00
Election Cost	41,280.00
Wages & Benefits	3,423,513.00
Equipment and Land Lease	164,716.00
Fixed Assets	-
Equipment Reserve Expenditures	166,700.00
	<hr/>
Total Operating Expenditures	5,366,809.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	12,500.00
ADA reserve projects	15,000.00
Future Cap Projects	730,500.00
In-Kind & Other Contribution Projects	-
Total Project Expenditures	758,000.00
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	59,000.00
County Park Dedication Project Expenditures	25,000.00
Total Park Ded. Project Expenditures	84,000.00
	<hr/>
TOTAL EXPENDITURES	6,208,809.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	180,908.00
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UAL/115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	25,000.00
	<hr/>
OPERATING BUDGET BALANCE	10,908.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 24th day of February, 2022 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Mike Lynch
Board of Directors

Kahl Muscott
District Administrator

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2022/2023 Preliminary Budget

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III taxes	RDA pass/thru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration		32,433		21,876			3,677,010			198,065		3,929,384	61%
F&G	173,142	7,334	119,000	451	69,000	25,000		574,000	27,850		145,000	1,140,777	18%
Recreation	15,287											15,287	0%
Public Services	377,336	11,008										388,344	6%
Aquatics	683,363	4,167						50,000				737,530	12%
	153,160	12,735									12,500	178,395	3%
TOTAL	1,229,146	190,044	119,000	22,327	69,000	25,000	3,677,010	624,000	27,850	198,065	157,500	6,389,717	100%

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL
Administration	192,208		54,398		115,809	398,415	218,465				162,513	140,000	1,281,808
F&G	165,283	179,540	18,082	424,146		1,126,488	503,117	150,000	779,500	12,500	2,203	5,000	3,365,859
Recreation	32,381		10,323			137,820	52,946						233,470
Public Services	201,411	53,072	15,096			171,989	70,174	4,200					515,942
Aquatics	26,444	28,138	3,287	7,265		484,398	113,221		50,000				713,353
	7,632	3,720	27,598	45,947		127,865	18,615	12,500					243,377
TOTAL	235,487	474,302	210,425	98,499	115,809	2,446,975	976,538	166,700	829,500	12,500	164,716	145,000	6,353,809

Transfer to Future Capital Construction Reserve 25,000

Net Revenue

10,908 0.17%

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2022-2023 Preliminary Budget

Operating Revenues	% of total			
	Preliminary Budget		2021-2023 Final Budget	
Program Revenue	\$ 1,229,146	19.2	1,183,103	14.2
Facility Revenue	\$ 190,044	3.0	178,525	2.1
Misc. Revenue	\$ 50,775	0.8	45,424	0.5
Donations, Grant Revenue and In Kind	\$ 119,000	1.9	318,688	3.8
Interest Income	\$ 22,327	0.3	9,987	0.1
Transfer in from City Mitigation	\$ 69,000	1.1	69,000	0.8
Transfer in from County Mitigation	\$ 25,000	0.4	107,000	1.3
Tax Revenue	\$ 3,875,075	60.6	3,777,208	45.4
Transfer in from Cap Const, ADA & Equip Res	\$ 781,500	12.2	2,600,984	31.3
Misc (atwood etc)	\$ 27,850	0.4	27,039	0.3
Total Operating Revenue	\$ 6,389,717	100.00	8,316,958	100.00

Expenditures

Program Expense	\$ 235,487	3.7%	224,177	2.7%
Operating & Supplies	\$ 474,302	7.5%	454,625	5.5%
Utilities Expense	\$ 210,425	3.3%	264,459	3.2%
Professional Services	\$ 98,499	1.6%	95,871	1.2%
Building & Grounds Maintenance	\$ 477,358	7.5%	537,213	6.5%
Property Tax Admin.	\$ 115,809	1.8%	71,878	0.9%
Wages	\$ 2,446,975	38.5%	2,199,359	26.6%
Benefits & Payroll Costs	\$ 976,538	15.4%	1,120,588	13.6%
Fixed Asset Expense	\$ 166,700	2.6%	123,253	1.5%
Capital Improvement Projects Mitigation & Funds	\$ 829,500	13.1%	2,802,049	33.9%
Capital Improvement Projects General Fund	\$ 12,500	0.2%	2,857	0.0%
Debt Services	\$ 164,716	2.6%	152,321	1.8%
Reserve Deposits (ADA, Conting, GASB)	\$ 145,000	2.3%	208,482	2.5%

Total Expenditures	\$ 6,353,809	100	8,257,132	100
Net Revenue Over Expenditures	35,908		59,826	

Transfer to Future Capital Construction Reserve 25,000.00 45,000.00

Net Revenue **10,908** **14,826**

Estimated 4/22

Annual Equip Replacement Fund	706,091	812,237
Future Capital Construction Fund	708,684	1,005,573
Contingency Reserve	70,000	450,000
ADA reserve	23,832	30,032
CEPPT Trust	486,256	

TOTAL RESERVES \$ 1,994,863 \$ 2,297,842

	Mid Year 21/22	PRELIM 22/23	PRELIM 23/24	PRELIM 24/25	PRELIM 25/26
Operating Revenues					
Program Revenue	1,183,103	1,229,146	1,266,020	1,304,001	1,343,121
Facility Revenue	178,525	190,044	199,546	209,524	220,000
Misc. Revenue	45,424	50,775	46,787	48,190	49,636
Grants, Donations, in kind	318,686	119,000	-	-	-
Interest Income	9,987	22,327	23,443	24,616	25,846
Transfers in from City Mitigation	69,000	69,000	187,000	-	-
Transfers in from County Mitig.	107,000	25,000	505,000	147,000	-
Transfers in from ADA Reserv.	16,200	15,000	-	18,500	-
Transfers in from Capital Const.	629,445	609,000	265,000	50,000	-
Transfers in from Equip Resv.	1,955,340	157,500	111,420	171,198	267,820
Transfers in from Contingency	-	-	-	-	-
Tax Revenue	3,777,208	3,875,075	4,010,703	4,151,077	4,296,365
Atwood Ill taxes	27,039	27,850	28,686	29,259	30,137
Total Operating Revenue	8,316,957	6,389,717	6,643,605	6,153,365	6,232,925
Expenditures					
Program Expense	224,177	235,487	242,552	249,828	257,323
Operating & Supplies	454,625	474,302	488,531	503,187	518,283
Utilities Expense	264,459	210,425	220,946	234,203	248,255
Professional Services	95,871	98,499	92,924	98,499	104,409
Building & Grounds Maint	537,213	477,358	491,679	506,429	521,622
Property Tax Administration	71,878	115,809	76,191	122,758	78,476
Wages	2,199,358	2,446,975	2,593,794	2,749,421	2,914,386
Benefits & Payroll Costs	1,120,588	976,538	1,035,130	1,097,238	1,163,072
Fixed Asset Expense	123,253	166,700	111,420	171,198	267,820
Capital Imp. Projects	2,802,049	829,500	957,000	215,500	-
General Fund Projects	2,857	12,500	-	-	-
Debt Services	152,321	164,716	166,363	168,027	169,707
Contingency	-	0.00	0.00	0.00	0.00
Total Expenditures	8,048,649	6,208,809	6,476,529	6,116,288	6,243,354
Equip Reserves	90,000	80,000	80,000	55,000	85,000
Unfunded Liability	113,482	60,000	60,000	60,000	60,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Contingency Reserves	-	-	-	-	-
Future Capital Construction	45,000	25,000	25,000	25,000	25,000
Surplus/(deficit)	14,826	10,908	2,076	(102,923)	(180,429)

Administration 2022-2023

Prelim

Revenues

	FY 21-22 Actual	Mid Year	22-23
	Actual to Date	Budget Revision	

Miscellaneous Revenues

	FY 21-22 Actual	Mid Year	22-23
	Actual to Date	Budget Revision	
Misc. Income -w/c div and other	685	1,492	88
Misc. Income -w/c div and other	897	-	0
Verizon cell lease	29,055	31,761	32,344
TOTAL	30,637	33,253	32,432

Grant Proceeds - Admin	335,974	31,000	0
	-	-	0
TOTAL	335,974	31,000	0

Interest Income

Interest Revenue other	340	226	328
Interest Revenue - County	8,085	8,891	7,277
Interest - Pension Trust	2,249	504	14,000
TOTAL	10,674	9,621	21,604

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,246,025	3,232,662	3,343,406
Homeowner's Prop. Tax Reduction	14,264	19,625	14,692
Current Unsec Prop Tax General	71,970	76,942	74,129
Suppl. Prop Tax Current	110,986	110,944	114,058
Unitary & Op Non-unitary Tax	119,758	138,432	123,351
Redemptions Gen Taxes	-	-	0
Prior Unsec Prop Tax	452	11	466
Timber Tax Guarantee	-	-	0
Prior Supplemental Tax Rev	4,369	4,263	4,500
Prior Secured Prop Taxes	(167)	(151)	-172
Railroad Unitary Prop Taxes	2,506	2,238	2,581
Pipeline	-	90	0
RDA Pass - Throughs	192,297	192,152	198,066
TOTAL	3,762,460	3,777,208	3,875,077

Total Revenues

	3,803,771	3,991,082	3,929,113
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Prelim

Expenditures

	FY 21-22 Actual	Mid Year	22-23
	Actual to Date	Budget Revision	

Operations & Supplies

Discounts Taken	-	-	0
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Finance Charges	-	-	0
CalCard Incentive	(1,916)	(2,024)	-1,916
Penalties	2,197	2,197	2,307
Donations Expense	750	750	788
Telephone (CVCC) - Admin	6,179	6,290	6,488
Postage - Admin	489	1,498	513
Bank Service Charges	-	(8)	0
CEEPT Charges		268	86
Office Supplies	5,436	5,394	5,708
Duplication Costs- Admin	1,305	1,466	1,370
Office Equip. Rental- Admin	4,820	4,867	5,061
Office Equip Maint - Admin	-	-	0
Dining Expense	879	920	923
Gas/Mileage Expense	1,983	1,909	2,082
General Admin Exp	2,297	1,944	2,412
Liability Insurance	135,429	133,703	150,275
Board Expense	1,576	2,506	1,655
misc Expense	-	-	0
Dues & Subscriptions	10,598	10,798	11,128
Staff Appreciation	161	172	169
Staff Development	1,929	2,229	2,026
Small Office Equipment	-	-	0
Safety Supplies - Administration	-	-	0
TOTAL	174,194	174,879	191,075

Legal Fees	5,404	7,870	22,032
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	FY 21-22 Actual	Mid Year	22-23
Professional Services	Actual to Date	Budget Revision	
Grant Application Expense	22,500	-	0
Professional Services	10,789	15,153	12,772
Accounting/Auditor Fees	16,280	12,900	19,594
Environmental Services	-	-	0
TOTAL	49,569	28,053	32,366

Property Tax/Election Expense			
Property Tax Administration	68,708	68,708	72,143
CalPERS SS Fee	510	510	0
Election Expense	-	-	41,280
LAFCO Fees	2,272	2,660	2,386
TOTAL	71,490	71,878	115,809

Prelim

ADMIN

	FY 21-22 Actual Actual to Date	Mid Year Budget Revision	22-23
Salaries/Wages Expenses			
Wages - Admin - Full Time	147,847	132,196	164,051
Wages - Admin - Part Time	67,121	68,421	67,059
Wages- Admin - Board Pay	29,000	29,500	30,000
Wages - District Administrator	125,867	126,768	137,305
TOTAL	369,835	356,885	398,415

Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	29,764	29,212	31,334
Employment Expense - Admin	83	136	85
Fingerprinting	89	92	26
Benefits Expense - Admin	59,431	61,851	59,104
CalPERS Prefunding	315,840	291,934	147,879
Employer Retirement Exp	33,232	33,622	36,616
Worker's Compensation	3,418	3,522	3,321
TOTAL	441,857	420,369	278,365

Fixed Assets- Equipment			
Fixed Assets	(34)	-	0
Computer Purchases - Admin.	-	9,000	0
TOTAL	(34)	9,000	0

Principal Lease payment	108,000	108,000	119,000
Sterling Lease Interest Expense	34,378	42,245	43,513
	142,378	150,245	162,513

Total Expenditures	1,254,693	1,218,179	1,200,575
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Total Revenues	4,139,745	4,069,750	3,929,113
Total Expenditures	1,254,693	1,451,309	1,200,575
Net Gain (Loss)	2,885,052	2,618,441	2,728,538

ADMIN

Customer Service 22-23 Budget Revenues

	FY 21-22 Actual	21-22 Final Mid Year	Prelim 22-23
Revenue			
Out of Dist Fees	13,443	14,785	13,642
Out of Dist Fees - Bureau	858	1,010	872
Return Check Fees	30	30	31
Total	14,331	15,825	14,545
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Other Financing Sources			
Transfers from Equipment Reserv	0	0	0
Total	0	0	0
Total Revenues	14,331	15,825	14,545

Expenditures

Expenditures			
Cash short/over	137	136	138
Merchant fees	10,039	9,696	10,139
Bad Debt	0	0	0
Telephone expense	6,853	6,922	6,922
Gift certificates Given Out	58	108	59
Postage	500	500	505
Office Supplies	2,929	2,691	2,958
Duplication costs	60	180	61
Office Equipment rental	6,097	6,188	6,158
Office equipment Maintenance	0	0	0
Gas/Mileage Expense	419	487	423
Public Relations/Marketing	4,490	10,084	4,535
Dues and Subscriptions	430	357	434

Safety Supplies	0	0	0
Staff Appreciation	48	100	48
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
Total Expenditures	32,060	37,449	32,381

Prof Services	10,022	18,929	10,323
	10,022	18,929	10,323

	FY 21-22 Actual	Mid Year	22/23
Wages (F/T)	127,347	128,021	137,820
Wages (P/T)	6,034	8,547	0
Total	133,381	136,568	137,820

ER -Taxes - Admin (7.65%)(10.85%)	10,656	10,948	10,795
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	24,995	25,685	26,155
Employer Retirement Exp. (16.622%)	14,268	14,890	15,177
Worker's Compensation (.68% x 148%)	664	655	619
Total	50,783	52,378	52,946

Total Salaries & Benefits 184,164 188,946 190,766

	FY 21-22 Actual	Mid Year	22/23
Fixed Assets- Equipment			Prelim
Fixed Asset Purchases	9,000	9,000	0
Fixed Asset Purchases (computer)	0	0	0
	9,000	9,000	0
Total Expenditures	235,246	254,324	233,470

Total Revenues	14,331	15,825	14,545
Total Expenditures	235,246	254,324	233,470
Contingency Reserve (2% of expen:	0	403	2,072
Net Gain (Loss)	-221,484	-238,902	-220,997

G Serv

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Recreation 2022-2023

Preliminary
Budget

Revenues	FY 20-21 Actual	Mid Year	Preliminary Budget 22/23
Program Revenue	Actual to Date	Budget Revision	
Adult Softball	21,035	28,183	21,666
Adult Basketball	13,896	14,587	14,313
Adult Grass Volleyball (New)	0	0	0
Sr. Sports	3,301	3,926	3,400
Adult Volleyball	881	1,068	1,070
Pickle Ball	7,496	7,806	7,400
Adult Classes	34,376	38,447	36,000
Adult Classes - Bureau	9,783	13,013	9,783
Bocce Ball	657	613	657
Youth Basketball	101,838	82,689	93,600
Youth Classes	58,383	52,706	58,383
Youth Classes - Bureau	2,520	3,320	3,000
Youth Volleyball (New)	3,000	8,740	7,500
Pee Wee/Short Shots	0	0	300
Youth Camps	25,068	28,114	28,000
Youth Camps - Bureau	22,405	21,021	21,000
Youth Sports Camp	20,668	24,328	20,668
Youth Sports Camp - Bureau	8,896	0	8,896
Special Events	6,438	8,492	2,000
Party in the Park	441	441	8,500
Egg Hunt	5,800	2,703	2,500
Boots and Bells	640	640	3,000
Food Truck Fiesta	1,415	0	0
Great Obstacle Scramble	13,312	12,441	16,000
Dead Festival	1,015	0	0
Auburn Community Festival	10,770	7,403	9,700
Total Program Revenues	374,034	360,681	377,336
Misc. Revenue			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	647	0	0
TOTAL MISC REVENUE	647	0	0
Grants & Donations			
Youth Assistance Fund - In Dist	22,012	8,365	11,008
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	22,012	8,365	11,008
<i>Total Revenues</i>	396,693	369,046	388,344

Expenditures

Prelim

	FY 20-21 Actual Actual to Date	Mid Year Budget Revision	22/23
Program Expenditures			
Instructors - Adult Classes	23,217	22,791	23,217
Inst - A Classes - Bureau	6,369	6,502	6,369
Instructors - Youth Classes	35,983	34,593	35,983
Inst - Y Classes - Bureau	0	0	0
Officials - Adult Softball	5,767	7,081	7,000
Officials - Adult Basketball	3,574	4,573	4,800
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	10,072	10,072	10,878
Instructors- Youth Camp	34,401	28,899	29,800
Inst - Y Camp - Bureau	18,409	12,566	12,600
Instructors- Youth Sports Camp	6,720	3,854	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,943	1,292	2,040
Adult Basketball Expense	427	809	800
Adult Volleyball Expense	479	326	503
Pickle Ball/Tennis	2,103	2,240	2,300
Adult Class Expense	728	472	300
Bocce Ball Prog Expense	250	250	0
Youth Basketball Expense	16,725	25,226	23,000
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	469	400	0
Youth Volleyball Expense (New)	314	1,141	1,100
Youth Camp Expense	87	87	0
Youth Sports Camps	9	9	0
Special Events	2,127	7,604	2,000
Party in the Park	137	123	8,500
Egg Hunt	1,744	196	2,500
Boots and Bells	398	520	3,000
Food Truck Fiesta	930	0	0
Obstacle	9,072	9,615	11,000
Dead Festival	215	0	0
Auburn Community Festival Exp	8,819	7,918	7,000
TOTAL PROGRAM EXP.	191,488	189,159	201,411

Rec.

Operating Expenditures

Telephone	246	617	368
Activity Guide	33,477	25,154	34,508
Youth Assistance Expense	12,270	12,021	12,638
Office Supplies	1,328	920	1,006
Gas/Mileage	487	437	511
Dues & Subscriptions	1,416	1,581	1,458
Staff Appreciation	461	46	150
Company Celebrations	1,665	1,326	1,721
Bad Debts Expense	26	0	27
Staff Development	633	449	652
Small Rec Equipment	270	376	0
Uniform Expense	(140)	0	0
Safety Supplies	30	30	31
TOTAL OPERATING EXP	52,169	42,957	53,072

Prelim

	FY 20-21 Actual Actual to Date	Mid Year Budget Revision	22/23
Professional Services	14,376	15,963	15,095
Total Professional Services	14,376	15,963	15,095

Salaries/Wages Expenditures

Wages - Full Time	149,276	147,476	159,303
Wages - Part Time	0	0	0
Wages - Seasonal	2,059	1,007	254
Wages - Adult Softball	4,028	4,363	4,955
Wages - Uniform	0	0	0
Wages - Adult Basketball	3,158	3,674	4,636
Wages - Adult Volleyball	0	0	0
Wages - Special Events	0	255	2,841

Totals **158,521** **156,775** **171,989**
Prelim

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	12,202	12,310	13,714
Employment Expense	455	55	478
Fingerprinting Expense	257	52	270
Benefits Expense	33,448	33,093	38,161
Calpers Exp.	13,325	13,499	14,709
Worker's Comp	2,909	2,885	2,842
Totals	62,596	61,894	70,174

REC

Aquatics 22-23 Revenues

	FY 21-22		Prelim
	Actual	Mid Year	22/23
Adult Aquatic Activities	19,358	15,007	19,939
Adult Aquatic Activities Placer Hills	2,902	2,328	2,989
Master Swim	7,050	5,731	7,050
Public Swim	26,288	27,803	26,288
Public Swim - Placer Hills Pool	1,805	2,018	1,805
Swim Lessons	44,512	44,470	45,847
Swim Lessons - Placer Hills Pool	5,870	5,870	6,046
Swim Team	22,846	21,848	23,531
Synchro Team	19,092	16,111	19,665
Misc Income	0	0	0
Totals	149,723	143,214	153,160
Rents & Concessions			
Sierra/Splash Pool Rental	10,964	10,964	11,293
Placer Hills Pool rental	1,400	1,400	1,442
Totals	12,364	12,364	12,735
Grants & Donations			
Donation Rev - Aquatics	0	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	13,133	13,133	12,500
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	13,133	13,133	12,500
Total Revenues	175,220	168,711	178,395

Expenditures

	FY 21-22		Prelim
	Actual	Mid Year	22/23
Program Expenditures			
Instructors - Aquatics	865	865	891
Adult Aquatic Activities Exp.	2,358	2,358	2,429
Public Swim Expenses	1,832	1,832	1,887
Public Swim Expenses PH	467	467	481
Swim Lessons Expenses	0	0	0
Swim Team Expenses	43	48	44
Synchro Team Expenses	1,348	2,038	1,900
Totals	6,913	7,608	7,632

Operations & Supplies

Telephone - Placer Hills Pool	977	1,041	1,025
Telephone - Aquatics	0	0	0
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	199	199	209
Staff Development- Aquatics	348	375	365
Safety Supplies - Aquatics	600	600	630
Small Equipment	0	0	860
Small Equipment - PH Pool	0	0	0
Uniform Exp	124	124	130
Totals	2,248	2,339	3,220

Utilities

Gas/Electric - Sierra Pool	33,341	33,591	35,008
Gas/Electric - Placer Hills	6,655	6,115	2,705
Reimbursement - Gas/Electric	-11,106	-11,105	-11,661
Water - Sierra Pool	2,212	2,796	2,323
Water - Placer Hills	272	806	286
Reimbursement - Water	-1,012	-1,012	-1,063
Totals	30,362	31,191	27,598

Maintenance

Maintenance - Sierra Pool	54,313	55,481	45,578
Reimbursement - Maintenance	-4,572	-4,572	-4,801
Maintenance - Placer Hills pool	6,456	14,574	5,169
Totals	56,197	65,483	45,947

Salaries/Wages Expenses

Prelim

FY 21-22

	Actual	Mid Year	22/23
Wages - Aquatics Coordinator	17,734	18,695	18,256
Wages - Adult aquatics	5,020	5,020	4,948
Wages - Public Swim	41,788	41,923	55,969
Wages - Public Swim - PH Pool	4,015	4,016	4,616
Wages - Swim Lessons	14,296	14,295	15,590
Wages - Swim Lessons - PH Pool	1,823	1,824	2,096
Wages - Master Swim	2,871	2,873	3,300
Wages - Coaches (Swim Team)	8,703	9,287	9,778
Wages - Coaches (Synchro)	11,126	11,125	13,314
Totals	107,376	109,058	127,867

Benefits & Payroll Costs

ER -Taxes -(12.65%)	10,530	10,729	12,012
Employment Exp- Aquatics	117	118	118

AQU

Fingerprinting Exp- Aquatics	717	717	724
Calpers Exp. 16.444%	2,330	2,472	2,567
Worker's Comp (2.29% x 1.14%)	1,880	1,918	2,413
Totals	15,574	15,954	17,834

Equipment & Fixed Assets

Fixed Assets - Aquatics	4,651	-2,767	12,300
Totals	4,651	-2,767	12,300

0	0	0
0	0	0

Total Expenditures	223,321	228,866	242,398
Total Revenues	175,220	168,711	178,395
Total Expenditures	223,321	228,866	242,398
Net Gain (Loss)	-48,101	-60,155	-64,003

AQU

Telephone - Youth Services (Cell phones)	0	0	900
Telephone - Preschool	367	546	780
Telephone - Rec Day Camp Modular	714	858	693
Telephone - Newcastle	511	857	537
Telephone- Auburn Elem	1,512	1,728	1,588
Telephone- Skyridge	715	615	615
Office Supplies - Youth Services	473	1,094	497
Gas/Mileage Reimbursement Expense	132	311	300
Dues and Subscriptions	0	330	125
Staff Appreciation - Youth Services	68	150	240
Bad Debts Expense	1,593	1,081	1,600
Staff Development - Youth Services	7,755	7,865	2,000
Safety Supplies - Youth Services	0	250	1,000
Small Equipment	200	0	1,350
TOTAL	24,953	29,694	28,138

Utilites

Electric - Day Camp	2,630	2,105	3,287
	2,630	2,105	3,287

Professional Services

Professional Services	7,317	7,316	600
	7,317	7,316	600

Prelim

	FY 21-22 Actual	2021-22 Final	22/23
Rep/Maint - Auburn Elem	1,224	2,078	3,550
Rep/Maint - Rock Creek	139	304	251
Rep/Maint - Rec Day Camp	220	675	331
Rep/Maint - Skyridge	407	900	2,949
Rep/Maint - Preschool	75	425	184
Rep/Maint - Newcastle	0	425	0
	2,065	4,807	7,265

Prelim

Salaries/Wages Expenses

	FY 21-22 Actual	2021-22 Final	22/23
Wages - (Y.Serv) - Manager & Coord	66,096	64,200	65,160
Wages - (Y.Serv) - Aub Elem - PT	66,953	70,423	86,477
Wages - (Y.Serv) - Aub Elem Maint	1,313	843	1,464
Wages - (Y.Serv) - Rock Creek Maint	373	254	462
Wages - (Y.Serv) - Skyridge - PT	68,424	69,239	83,026
Wages - (Y.Serv) - Skyridge Maint	1,021	987	1,097
Wages - (Y.Serv) - Rec Day Camp - PT	111,389	115,346	116,534
Wages - (Y.Serv) - Day Camp Maintenanc	192	309	807
Wages- (Y.Serv) - Newcastle - PT	60,532	66,795	89,253
Wages - (Y.Serv) - Newcastle Maint	25	0	0
Wages - (Y.Serv) - Preschool	38,152	53,687	40,118
TOTAL WAGES	414,470	442,083	484,398

Yserv

Facilities & Grounds 22-23 Budget

Revenues	FY 21-22 Actual	2021-22 Final	Prelim
Rents and Concessions	Actual to Date	Budget Revision	22/23
Fee Waivers- Public	(6,065)	(6,194)	(6,368)
Fee Waivers-CVCC Public	(79)	(79)	(83)
Fee Waiver Offset	6,144	6,273	6,451
Blue Bird Room - CVCC	1,717	1,969	1,803
Stella Irving - Rec	302	302	317
Lakeside - Reg	4,500	2,717	4,725
Sierra Room Rental- CVCC	3,422	3,462	3,593
Sunset Room Rental- CVCC	1,543	1,151	1,620
Canyon View Room Rental-CVCC	2,333	2,455	2,450
Foothills Room Rental- CVCC	4,607	6,013	4,837
Oak Room Rental-CVCC	0	0	0
American River Room	5,849	5,004	6,141
Conference Room Rentals	3,446	2,294	3,618
Board Room Rental - CVCC	120	0	126
Conference Modular - Overlook	7,074	7,769	7,428
Gazebo - Rec	529	296	455
Gym - Rec	386	1,284	406
Gym - Reg	1,432	(1,283)	1,504
Tutor Totter Lease Agreement	6,638	6,658	6,970
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	172	260	181
Picnic Area - Rec	9,599	9,264	10,079
Picnic Area - Reg	1,465	1,551	1,538
Picnic Area - Ashford	771	680	810
Picnic Area - Meadow Vista	3,588	3,493	3,767
Field - Recreation	4,361	4,370	4,579
Field A - Reg	1,611	1,744	3,018
Field - Softball MV	5,914	4,013	6,210
Field - Christian Valley	2,016	2,037	2,557
Bike Park Rentals	0	40	0
Field Soccer/Baseball-Winchester	3,970	1,902	4,169
Field "Beggs" - Rec	7,423	7,255	7,794
Field B - Reg	914	882	960
Field "James" - Rec	9,707	9,843	10,193
Field "Chana" - Reg	6,717	7,001	7,118
Bocce Ball Field Rental	(120)	(120)	0
Field Soccer - Reg	2,855	2,200	2,998
Field Soccer A- MV	0	1,527	0
Field Soccer A- Railhead	6,373	7,124	6,691
Field Placer Hills	8,463	10,298	8,885
Field Soccer B- MV	1,756	0	1,844

F&G

Field Soccer B- Railhead	8,578	11,053	9,006
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	7,307	7,318	7,672
Misc Rents & Concessions - Bureau	4,189	4,190	4,398
Custodial Fees	18,102	18,351	19,007
Custodial Fees- Bureau	680	960	714
Set up and Take Down Fees	2,023	2,073	2,016
Set up and Take Down Fees-Bureau	793	1,114	945
TOTAL RENTS & CONCESSIONS	163,125	160,514	173,142

Miscellaneous Revenues

MV comm ctr rental	485	45	60
Sales of an Asset	1,400	1,400	1,470
Recycling Revenue	0	0	0
Alcohol permit	3,857	3,873	4,050
Alcohol Permit - Bureau	171	171	180
MV alcohol fee	0	0	0
MV cust fee	44	0	0
Misc Income - F & G	1,500	1,500	1,575
Total Misc Revenue	7,457	6,989	7,334

FY 21-22 Actual 2021-22 Final Prelim

Grants & Donations

Actual to Date Budget Revision 22/23

Grants	177,000	177,000	118,000
Donations F&G	5,520	6,000	1,000
Pump trac donations	55,383	53,198	0
TOTAL GRANTS & DONATIONS	237,903	236,198	119,000

Interest Revenue - City Trust	380	366	451
TOTAL Interest Income	380	366	451

Project Revenue - Government

County Mitigation	107,000	107,000	25,000
City Mitigation Revenue	10,000	10,000	10,000
Total Project Revenue - Gov	117,000	117,000	35,000

Other Financing Sources

Transfers from Future Capital Constr.	458,594	458,594	559,000
Loan Proceeds	1,899,207	1,899,207	0
Transfers from Equipment Reserv	17,000	43,000	145,000
Transfers from ADA Reserv	16,200	16,200	15,000
Transfers from City Mitigation	59,000	59,000	59,000
Total Other Financing Sources	2,450,001	2,476,001	778,000

F & G

Taxes & Government Revenue

Atwood III Tax Revenue	27,039	27,039	27,850
Total Taxes & Gov't Revenue	27,039	27,039	27,850

TOTAL REVENUES	3,002,905	3,024,107	1,140,778
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Expenditures

	FY 21-22 Actual	2021-22 Final	Prelim
Operations & Supplies	Actual to Date	Budget Revision	22/23
Telephone - F & G	12,153	14,137	13,602
Office Supplies - F & G	1,736	2,578	1,823
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	55,096	53,633	57,851
Membership & Dues - F & G	503	604	528
Staff Appreciation - F & G	526	178	552
Staff Development - F & G	2,808	2,929	5,948
Uniform Exp	447	722	1,503
Small Tools and Equipment-Rec Park	2,792	8,160	2,932
Small Tools and Equipment-Reg Park	700	1,340	735
Small Tools and Equipment-MV Park	483	880	507
Small Tools and Equipment-CVCC Fac	1,357	1,357	1,325
Small Tools - Overlook	2,257	2,257	2,370
Field Marking Expense	2,036	1,122	2,138
Safety Supplies - F & G	9,032	11,013	10,287
Restroom Supplies - Rec Park	1,800	1,733	1,890
Restroom Supplies - Reg. Park	1,948	1,892	2,045
Restroom Supplies - Ashford	1,073	1,009	1,127
Restroom Supplies - M.V. Park	1,202	1,155	1,262
Restroom Supplies - Railhead Park	1,228	1,117	1,289
Restroom Supplies - Overlook Park	1,379	1,306	1,448
Restroom Supplies - Placer Hills Park	865	581	908
Restroom Supplies - Rec. Comm Ctr	2,940	3,248	3,087
Restroom Supplies - Reg. Comm. Ctr	2,409	2,726	2,529
Restroom Supplies - CVCC	3,133	3,499	3,290
Sanitation- Regional Park- Port. Toilet	5,976	5,446	6,275
Sanitation- Winchester Park- Port. Toilet	3,600	4,045	3,780
Sanitation- Rec Park ADA Portab	2,518	3,188	2,644
Sanitation - Reg ADA Toilets	3,078	3,182	3,232
Rec Park - Debris Box	12,155	9,592	12,763
Sanitation- Regional Park - Debris	6,368	6,270	7,419
Sanitation- MV Park- Debris	4,599	4,255	5,472
Sanitation- CVCC - Debris	2,304	2,381	2,723
TOTAL OPERATIONS & SUPPLIES	150,501	157,535	165,283

FdG

	Actual to Date	Budget Revision	22/23
Lights- Rec Pk Beggs Field (LL)	4,251	3,958	1,063
Lighting Reimbursements - Beggs Fld.	(1,797)	(2,511)	(803)
Lights- Rec Park James Field (LL)	4,134	4,677	1,034
Lighting Reimbursements - James Fld.	(3,073)	(2,769)	(2,412)
Lights- Recreation Field (LL)	1,064	1,054	266
Lighting Reimbursements - Rec Fld.	(571)	(736)	(109)
Gas/Electric - Rec Comm Ctr	5,912	6,036	6,300
Gas/Electric - Reg Comm Ctr	9,911	9,502	5,968
Gas/Elec. - Chr Vly Comm Ctr	979	1,586	1,028
Electric Reimbursements - Chr Vly CC	(1,081)	(1,509)	(1,135)
Gas/Electric - CVCC	25,572	23,644	8,221
Gas/Electric - Recreation Park	11,729	12,378	8,824
Lighting Reimb - Rec Park	34	34	36
Gas/Electric - Reg Park	34,971	33,563	16,735
Lighting Reimbursements - Reg Park	(4,695)	(4,181)	(4,930)
Gas/Electric - Ashford Park	4,073	4,507	4,277
Gas/Elec. - MV Park	6,409	6,402	6,729
Electric - Railhead	4,567	5,551	4,795
Lighting Reimbursements - Railhead	(2,785)	(3,114)	(2,924)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,764	1,813	1,852
Water - Rec Comm Ctr	2,597	3,547	2,597
Water - Reg Comm Ctr	2,350	2,250	2,350
Water - Chr Vly Comm Ctr	3,129	4,014	3,285
Water - CVCC	3,824	4,327	3,824
Water - Recreation Park	4,395	5,849	4,615
Water - Regional Park	9,673	10,574	10,157
Water - Ashford Park	3,868	4,916	4,061
Water - MV Park	20,001	23,324	21,001
Water - Chr Vly Park	2,497	2,735	2,622
Water - Railhead Park	3,769	4,695	3,957
Water - CVCC (Park)	2,816	2,985	2,957
Water - Overlook	6,191	6,327	6,501
Water - Placer Hills Park	5,121	5,534	5,377
Water - Winchester Park	0	0	0
Water - Atwood	3,185	3,413	3,344
Water - Chana Field	8,532	9,500	8,959
Sanitation - Rec Park (Sewer)	9,344	9,345	9,811
Sanitation - Regional Park - (Sewer)	15,103	15,103	15,858
Sanitation - Ashford Park (Sewer)	1,710	1,710	1,796
Sanitation - Railhead (Sewer)	174	174	183
Sanitation - Overlook (Sewer)	736	736	773
Sanitation - CVCC (Sewer)	10,189	10,190	10,698
TOTAL UTILITIES	220,572	231,133	179,540

F & G

Professional Services	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Professional Services	12,038	10,696	10,176
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,569	7,996	7,626
Atwood - County Admin Coll Fee	272	269	280
Total Professional Services	19,879	18,961	18,082

Building & Grounds Maintenance

Equipment Rental - F & G	257	2,053	270
District Vehicles Maint - F & G	31,010	30,023	32,561
Irrigation supplies	1,713	1,982	1,799
Maint - Recreation Field	3,475	3,947	3,649
Maint - CV Baseball Field	1,921	5,203	2,017
Maint - James Field	1,796	2,525	1,886
Maint - Beggs Field	1,660	3,560	1,743
Maint & Repairs - Equipment	24,058	36,151	31,180
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	0	282	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,103	1,157	1,158
Maint - M.V. Tennis/Pickleball Courts	5,000	0	0
Maint - Recreation Park	26,667	20,930	28,000
Maint - Regional Park	95,599	103,117	74,129
Maint - Ashford Park	12,358	18,246	12,976
Maint - Meadow Vista Park	20,828	18,551	21,869
Maint - Christian Valley Park	4,429	4,577	4,650
Maint - Railhead Park	3,180	4,334	3,339
Maint- CVCC Park	4,834	5,723	5,076
Maint - Overlook Park	9,788	8,228	10,277
Maint - Placer Hills Park	3,098	3,259	3,253
Maint - Pocket Parks	744	911	781
Maint - Mt. Vernon Park	278	226	292
Maint - Winchester Park	1,660	1,415	1,743
Maint - Atwood III	4,186	3,541	4,395
Maint-Shockley	2,979	2,769	3,128
Maint - Bike Park	12,629	12,998	13,260
Maint-Ashley dog park	5,016	5,319	5,267
Maint - Recreation Comm Ctr	14,104	14,814	19,809
Maint - Regional Comm Ctr	15,682	15,371	16,466
Maint - Christian Valley Comm Ctr	101	100	106
Maint - CVCC	7,153	17,888	7,511

F d G

Maint - Overlook Modular	92	605	97
Maint - Regional Tennis/Pickleball Courts	7,953	557	3,626
Maint - MV Soccer A Field	92	287	96
Maint - RH Soccer A Field	3,739	3,973	4,604
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	533	1,760	560
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	5,029	5,255	4,602
Maint - Regional Field A	8,837	8,601	9,279
Maint - MV Softball Field	309	309	324
Maint - Regional Field B	9,488	9,375	9,962
Maint - Regional Field C	14,087	17,283	14,791
Tree Maint Rec Park	21	10,021	10,000
Tree Maint Reg	0	10,000	10,000
Tree Maint Ashford	2,250	2,250	0
Tree Maint MV park	4,750	4,750	10,000
Tree Maint Christian Valley Park		5,000	0
Tree Maint Overlook Park		5,000	0
Tree Maint PH Park	0	0	5,000
Tree Maint Shockley Park	2,250	2,250	0
Tree Maint Railhead Park	0	20,000	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	8,203	5,447	8,613
TOTAL MAINTENANCE	394,929	461,923	404,146

Salaries/Wages Expenses	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Wages - Fac Attend - Rec Park	115,943	111,147	132,492
Wages - Fac Attend - CVCC	41,753	39,164	47,271
Wages - Fac Attend - Reg Park	25,960	25,534	31,304
Wages - Fac Attend - Overlook	120	79	138
Wages - Management	158,613	166,509	184,278
Wages - Rec Park	263,275	247,075	264,000
Wages - Reg Park	168,800	173,805	215,674
Wages - Ashford Park	44,845	53,325	53,500
Wages - Meadow Vista Park	57,905	60,509	63,400
Wages - CV Comm Ctr	7,699	9,011	9,170
Wages - Railhead Park	15,543	17,031	18,050
Wages - CVCC	17,103	15,259	18,300
Wages - Overlook Park	18,796	20,008	20,950
Wages - Placer Hills Park	18,778	19,751	20,850
Wages - Pocket Parks	6,879	6,443	8,100
Wages - Mt. Vernon Park	469	0	839
Wages - Winchester Park	5,829	6,623	6,900
Wages - Atwood	5,166	7,857	5,670
Wages - Shockley	4,912	4,845	6,600

F & G

Wages - Other Projects	196	0	212
Wages - Special Events	7,757	1,763	5,850
Wages - Uniform Allowance	11,042	12,580	12,940
	997,383	998,318	1,126,488
			1,126,488

	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
ER -Taxes - F & G (7.65%)	79,120	80,853	91,016
Employment Expense - F & G	3,954	2,952	3,993
Fingerprinting Exp. - F & G	335	293	338
Benefits Expense - F & G	216,270	238,121	241,365
Employer Retirement Exp.	79,991	90,466	90,797
Worker's Comp.	75,028	79,320	75,608
TOTAL BENEFITS & PAYROLL COSTS	454,698	492,005	503,117

TOTAL SALARIES, BENEFITS 1,452,081 1,490,323 1,629,605

Fixed Assets

Fixed Asset Purchases - F&G	138,216	92,120	5,000
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
TOTAL FIXED ASSETS	138,216	92,120	5,000

Lease Purchase Princ/Interest

	0	0	0
	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,139	2,076	2,203
TOTAL RENT	2,139	2,076	2,203

	FY 21-22 Actual Actual to Date	2021-22 Final Budget Revision	Prelim 22/23
Art in the Park	2,853	2,857	0
Reg - Pond Mucking	0	0	100,000
Pond Leak Investigation	0	0	40,000
Rec - Lockerroom Floor	0	0	25,000
Reg - Canal Repairs	0	0	40,000
Ashford - Levee Repair and Paving	0	0	75,000
Ashford - Retention Wall Investigation	0	0	10,000
Overlook - Signage	0	0	10,000
Railhead - Parking lot reseal	0	0	60,000

Tutor Totter Roof	0	0	45,000
CVCC Lock and Door Repair	0	0	50,000
Plumbing Infastructure	0	0	50,000
Electrical Infastructure	0	0	34,000
Bike Park Construction	131,306	130,738	0
Placer Hills Parking Lot	48,863	48,710	0
MV Pathway Repairs	39,472	38,500	0
Energy Efficiency Project	2,032,913	1,607,920	0
MV Parking lot Restripe/Reseal	17,726	15,000	0
Overlook Restrooms ADA upgrades	0	0	15,000
Meadow Vista Playground		100,000	
REG - 24 Acres Planning/CEQA	62,461	62,554	0
Reg - 24 Acres Construction Docs	110,000	110,000	118,000
CVCC ADA Door opener	5,000	5,000	0
MV ADA Signage		1,200	0
Regional Dry Creek Playground	176,951	177,000	0
REC - James Field Grass	48,215	42,000	0
Wheelchair Swing Project	85,003	85,000	85,000
Reg - Trail Signs	10,000	10,000	10,000
REC - Rec Field Renovation	0	0	0
Rec Shop Floor Repairs	9,920	20,000	20,000
Total Capital Improvements (Funded)	2,881,883	2,456,479	787,000
TOTAL CAP IMPROVEMENT	2,881,883	2,456,479	787,000
TOTAL EXPENDITURES	5,260,200	4,910,550	3,190,858
Total Revenues	3,002,905	3,024,107	1,140,778
Total Expenditures	5,260,200	4,910,550	3,190,858
Contingency Fund 1% of total exp	0	0	0
Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(2,257,295)	(1,886,443)	(2,828,080)

F A G

Item 4.6 Cover Sheet for Obsolescence List Preliminary Budget 2022-23

Auburn Area Recreation and Park District Finance Committee meeting February, 2022.

The Issue: Should the Finance Committee approve the updated 5-Year Obsolescence List?

Background: Each year staff updates the five-year obsolescence list during the annual Preliminary-Year Budget to advise the Board of the District's equipment needs for the continuing fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as "fixed assets, equipment" and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

Each year, aforementioned staff review needs for replacement and/or needs for new equipment to be purchased. A life expectancy is assigned to each piece of equipment and the list reflects the replacement needs according to the expected life span. In some cases, equipment is deemed to be in good operating condition and is re-classed for replacement the following year or later. In other cases, equipment is identified as needing immediate replacement within the subject fiscal year.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$719,827. Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. Since this is a timing issue at purchase, the attached 5-year list currently shows most purchases to be paid from the reserves at this time.

The Finance Committee requested that staff have a minimum of \$250,000 balance in the Equipment Reserves at the 5th year. As it has in year's past, staff has opted to pay for some of the assets with general funds to save from depleting the Equipment Reserves for FY 2022/2023. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000 per Board Policy. Additional funding to the following fiscal years; 2022, 2023, 2024, 2025 and 2026 to provide for the district's needs.

- \$50,000+30,000 in FY 2022/2023
- \$50,000+30,000 in FY 2023/2024
- \$50,000+5,000 in FY 2024/2025
- \$50,000+35,000 in FY 2025/2026
- \$50,000+35,000 in FY 2026/2027

Recommendation:

Staff recommends that the Finance Committee review and approve the obsolescence list as presented.

Attachment: Obsolescence List.

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New	719,827		General Fund
				Repl Date	Repl			Equip Reserve		
Estimated balance										0
Vehicles										
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2017		2022	\$75,000		\$75,000	
Gators										
John Deere Gator	2011	\$9,016	10	2022		2022	\$21,000		\$21,000	
Mowers										
Heat & Air Units										
Facilities										
15 - Replacement folding chairs										360
10 - 6' Tables										\$690
Pools										
Circulation pump, Splash pool	2015	4,600	8	2023		2023	5,900		5,900	
Sierra Pool Umbrella #2 of 3	2019	807	7	2019		2019	\$859		\$0	\$859
Sierra Pool Sweep	2013	4,860	5	2018		2022	6,391		\$6,391	
Grounds Equipment										
Dump Trailer							\$19,000		\$19,000	
Rec Equipment										
Regional Park Varsity gym scoreboard	2007	3,053	10	2017		2020	\$4,122		\$0	\$4,122
Pumps										
Railhead VFD										\$15,000
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010					\$15,000	
TOTAL									138,291	6,031
Estimated Balance Remaining										581,536

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Equip Reserve	General Fund
Estimated balance								
661,536								
0								
Vehicles								
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2022	\$40,000	\$40,000	
Gators								
Gator Cart #6	2012	9,200	10	2022	2022	21,000	\$21,000	
Facilities								
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019	\$3,400	\$3,400	
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	13,365	13,365	
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018	2021	\$4,000	\$4,000	
15 - Replacement folding chairs								372
Heat & Air Units								
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023	2023	\$7,000	\$7,000	
Rock Creek Bard HVAC	Unk	5,000	15	2022	2022	\$7,000	\$7,000	
Grounds Equipment								
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$7,175	\$7,175	
Advance 320 Floor Scrubber	1992	\$4,000	32	2022	2024	8,480	\$8,480	
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$0	\$3,046
Pools								
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	889	0	\$889
Pumps								
Facilities								
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022	2022	6,863	\$0	6,863
Rec Equipment								
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2020	\$5,289	\$0	\$5,289
TOTAL							111,420	16,459
Estimated Balance Remaining							550,116	

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		Acquisition Cost	Equip Reserve	Genl Fund
				Repl Date	year to be Replaced			
Estimated balance						New	605,116	0
Vehicles								
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2022	34,150	\$34,150	
2000 Dodge 3/4 ton truck vin 155626 unit #15	2002	\$20,000	15	2017		repl w/Ford F350		
Gators								
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$21,000	\$21,000	
Mowers								
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$4,863	\$0	\$4,863
Pools								
Chemical controller, Splash pool	2005	3,000	20	2025	2025	\$9,000	0	9,000
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$920	\$0	\$920
Facilities								
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2022	\$3,335	\$0	\$3,335
15 - Replacement folding chairs								385
10 - 6' Tables								\$738
Grounds Equipment								
Turfco top dresser	2005	11,779	17	2022	2022	\$18,788	\$18,788	
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$3,353	\$0	\$3,353
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315	13,315	
Front Loader for Kubota	2005	4,440	25	2025	2025	\$8,500		\$8,500
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725	\$22,725	
Rec Equipment								
Regional Shade Structure -pickleball	2011	3,556	10	2021	2021	\$4,800	\$0	\$4,800
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$4,024	\$0	\$4,024
Pumps								
Recreation Park Irrigation pump/motor (rebuilt '19)	2006	\$4,600	8	2014	2020	\$50,000	\$50,000	
Heat & Air Units								
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$12,000	\$12,000	
TOTAL							171,978	39,918
Estimated Balance Remaining							433,138	

Auburn Recreation District Park Obsolescence List

2025/2026

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								
518,138								
0								
Vehicles								
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$45,000	\$45,000	
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2022	\$40,000	\$40,000	
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2022	\$40,000	\$40,000	
Gators								
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$22,000	\$22,000	
Gator Cart #5	2012	9,200	10	2022	2022	21,000	\$21,000	
Mowers								
Facilities								
15 - Replacement folding chairs								399.00
Heat & Air Units								
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$15,000	\$15,000	
Rec building - cust serv. HVAC	2008	\$6,038	18	2026	2026	\$12,000	\$12,000	
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,000		\$6,000
Pools								
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$66,106	\$66,106	
Sierra Pool Lift						\$10,000		\$10,000
Sierra Pool Umbrella #2 of 3	2012	807	7	2019	2019	\$952	\$0	\$952
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	7	2025	2025	\$6,714	\$6,714	
TOTAL							267,820	17,351
Estimated Balance Remaining							250,318	

Auburn Recreation District Park Obsolescence List

2026/2027

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	0
Estimated balance							335,318		0
Vehicles									
2013 F-150 vin 11453 unit	2013	\$19,559	13	2026	2026	\$30,000	\$30,000		
2013 F150 vin 11454 unit	2013	\$19,559	13	2026	2026	\$30,000	\$30,000		
2014 F250 vin 86577 unit	2013	\$28,111	13	2026	2026	\$40,902	\$40,902		
2014 Ford Transit Connect Van	2018	17,980	8	2026	2026	\$23,014	23,014		
Gators									
Polaris Ranger	2016	\$9,999	10	2026	2026	\$22,000	22,000		
John Deere Gator w/ltr (114178589)	2015	\$9,668	10	2025	2025	22,000	\$22,000		
Mowers									
Facilities									
15 - Replacement folding chairs									413
Rec Park picnic units	2006		20	2026	2026	\$20,000	\$20,000		
MV Park picnic units	2006		20	2026	2026	\$20,000	\$20,000		
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026	2026	\$23,180	\$23,180		
Regional gym roof	2007	\$20,000	20	2027	2027	34,000	34,000		\$789
10 - 6' Tables									
Heat & Air Units									
Rec building - lobby HVAC	2008	\$9,000	19	2027	2027	\$14,985	\$14,985		
Rec building - Women's Restroom Heater	2008	\$2,000	19	2027	2027	\$3,330	\$0	\$3,330	
Regional Facility Attendant office HVAC	2008	\$8,000	19	2027	2027	\$13,320	\$13,320		
Camera Systems									
Regional Security Cameras (Dry Creek)	2017	12,494	10	2027	2027	\$16,867	\$16,867		
Overlook Security Cameras	2017	6,790	10	2027	2027	\$9,166	\$9,166		
Pumps									
Pool Equipment									
PH Pool circulation pump	2018	\$3,400	8	2026	2026	\$4,352	\$0	\$4,352	
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2020	985	0	\$985	
TOTAL							54,338		280,980
Estimated Balance Remaining									

Discussion Item #2.

2021 Events							
	Floating Egg Hunt	Pickleball Tourney	Movie in the Park	Food Truck Fiesta	Obstacle Race	Miss October	Harvest Festival
Revenue							
Sponsorships/Donations	2,840.00	250.00	789.00	1,923.00	4,027.00	2,310.00	6,968.00
Vendors	101.00		60.00	2,490.00			
Sales	141.00	3,850.00		6,515.00	13,640.00	3,600.00	3,807.00
Total Revenue	3,082.00	4,100.00	849.00	10,928.00	17,667.00	5,910.00	10,775.00
Expense							
Advertising				462.00	435.00		348.00
Supplies	456.00	467.00	417.00	3,421.00	3,944.00	3,533.00	863.00
Awards	2,000.00	1,520.00		209.00	6,022.00		3,350.00
Extra Wages	329.00	1,093.00	216.00	88.00	809.00	1,180.00	616.00
Entertainment				4,420.00			1,169.00
Total Expense	2,785.00	3,080.00	633.00	8,391.00	11,210.00	4,713.00	6,346.00
Profit/ (Loss)	297.00	1,020.00	216.00	2,537.00	6,457.00	1,197.00	4,429.00
							Total
							\$ 17,044

Harvest Fair Prize Breakdown		
1st Place Scarecrow	Live Oak Waldorf School	300.00
2nd Place Scarecrow	Trish Schreiber	200.00
3rd Place Scarecrow	Skyridge Discovery Club	100.00
Peoples' Choice Scarecrow	Live Oak Waldorf School	500.00
Largest Pumpkin	Madison Thomson	1,000.00
Largest Placer Grown	Madison Thomson	500.00
2nd Place Pumpkin	Hunter Webb	500.00
3rd Place Pumpkin	Brenda Timmins	250.00
	Total	3,350.00

Prior years	2020	2019	2018	2017	2016
	\$ 6,192	\$ 16,419	\$ 23,801	\$ 21,779	\$ 14,497

Spring Pickleball Tournament

May 7-9, 2021

Revenue

Registrations	\$3,850.00
Sponsorship (Kaiser)	\$250.00

Total Revenue **\$4,100.00**

Expenses

Wages **\$1,092.70**

Supplies **\$1,986.79**

Pickleballs	\$351.99
T-Shirts	\$1,172.62
Trophys	\$347.49
Misc	\$114.69

Total Expenses **\$3,079.49**

Profit for Spring Pickleball Tournament **\$1,020.51**

Movie in the Park

June 11, 2021

Revenue

15% of Food Truck Sales*		\$60.00
Revenue/Sponsorships received through 501c3		\$831.00
FOARD Admin fee		(\$41.55)

Total Revenue **\$849.45**

Expenses

Movie		\$350.00
Cost of movie (paid last FY)	350.00	
Supplies		\$67.09
Table cloths	16.13	
Snow cone syrup	50.96	
Extra Wages		\$216.31
Staff - Recreation	\$216.31	
Staff - O/T	\$0.00	
F&G - O/T only	\$0.00	

Total Expenses **\$633.40**

Profit for Movie in the Park **\$216.05**

*Food Truck Sales by Mr B's Wood Fire Pizza

Sponsorships through 501c3

Precision Orthodontics	\$277.00
Old Town Pizza	\$277.00
IFC Insurance	\$277.00
TOTAL	\$831.00

Food Truck Fiesta

August 20, 2021

Revenue

Sponsorships		\$1,672.50
	IFC Insurance	\$557.50
	Old Town Pizza	\$561.00
	Precision Orthodontics	\$554.00
Cash Donation @ Event to Bike Park		\$5.00
Fiesta Cash Proceeds		\$4,737.00
Paypal funds collected (less fees)		\$2,335.98
Vendor Booth Revenue		
	Revenue from ARD	\$2,489.82
	Sub total	\$11,240.30
	FOARD Admin fee	(\$562.02)
	Eco Valley: Straw Bale delivery & useage	\$250.00
Total Revenue		\$10,928.28

Expenses

Entertainment		\$4,420.00
	Dead Winter Carpenters	\$3,000.00
	Paul Emery (sound)	\$400.00
	Kyle Ledson	\$200.00
	Stage/Curt's Auto Body	\$500.00
	Food & Drinks for the bands	\$320.00
Advertising		\$461.84
	Freshmint (poster)	\$50.00
	Banners	\$411.84
Supplies		\$1,686.66
	Sesac Music License	\$245.08
	Ascap	\$73.70
	Park 'N Pour tap trailer	\$450.00
	Ice/Zip Ties	\$64.20
	Lights (River City)	\$250.00
	Biodegradable cups	\$353.68
	Straw Bales	\$250.00
Other Costs / Adjustments		\$1,734.71
	Commissions to Rotary	\$406.00
	Commissions to 2 wineries	\$1,132.00
	Cook's Portable Toilets	\$148.45
	Uptown Signs & Graphics (1/2 each event)	\$48.26
	Image.net	\$0.00
Legal Fees		\$0.00
	Liability Insurance*	\$0.00
Extra Wages		\$88.06
	Staff - Rec	\$88.06
Total Expenses		\$8,391.27

Profit for Bike Park Fundraiser

\$ 2,537.01

*Liability insurance wasn't reactivated after COVID yet
NOTE: ABC License for alcohol was purchased by the Bike Park volunteer, Diane Boyer.

Ain't Necessarily Dead Fest

September 18, 2021

Revenue

Sponsorships & Donations		\$6,597.00	
Armrod Charitable Foundation	\$5,000.00		
Old Town Pizza	\$277.00		
Precision Orthodontics	\$284.00		
Walker's Office Supplies	\$250.00		
IFC & Insurance Mktg	\$280.50		
Auburn AleHouse (beer donation)	\$505.50		
Beer Sales Profit		\$7,586.77	
Sales through ARD for Vendor Booth rentals		\$3,135.00	
Camping Pass Revenue		\$1,585.00	
Sub total			\$18,903.77
FOARD Admin fee (5%)			(\$945.19)
Total Revenue			\$17,958.58

Expenses

Entertainment		\$9,205.00	
Scott Brown	\$500.00		
Gary Campus	\$400.00		
Moonalice Touring	\$2,000.00		
Scott B Guberman	\$400.00		
Wally Ingram	\$200.00		
Kyle Kumert "Caltucky"	\$300.00		
John Paul McLean	\$300.00		
Mr Big Bear Productions LLC	\$750.00		
David Nelson	\$500.00		
Brian Kurtin, "Love Mischief"	\$300.00		
Bradley Leach	\$300.00		
Nick Sandoval	\$400.00		
Stage (Ave Illumination)	\$2,855.00		
Advertising		\$970.01	
Facebook	\$6.01		
Billboard	\$720.00		
Image Net (graphic design)	\$244.00		
Supplies		\$4,258.10	
Biodegradable Plastic Cups	\$282.24		
Beer (purchased)	\$930.34		
Beer (Auburn AleHouse donation)	\$505.50		
Cutting Board/knife/cable ties	\$192.13		
Propane	\$6.92		
Groceries & Ice	\$838.48		
Paint	\$165.47		
Safety Fencing, Orange	\$273.34		
Kelpro Security	\$280.00		
Sesac Music License	\$245.09		
Ascapi fees	\$73.70		
Placer County Sheriff			
Cook's Portable toilets	\$464.89		
Other Costs / Adjustments		\$1,591.82	
Beverage for band members	\$75.05		
Scott Holbrook (reimb for hotel rooms)	\$194.40		
Park 'N Pour (tap trailer)	\$412.00		
Uptown Signs	\$48.27		
River City Rentals - Light tower	\$151.20		
Plaques (5)	\$209.40		
Liability Insurance	\$501.50		
Extra Wages		\$1,042.94	
F&G - O/T	\$1,042.94		
Total Expenses			\$17,067.87

Profit for Youth Assistance Fund

\$890.71

NOTE: Odd Fellows paid ABC permit & each vendor responsible for County food permits
Revision date: 2-10-2022

Great Auburn Obstacle Race

September 26, 2021

Revenue

Sponsorships paid to ARD	\$3,000.00
Sponsorships processed through 501c3	\$1,081.00
FOARD Admin fee (5%)	(\$54.05)
Registrations <i>Time your Race</i>	\$13,640.00

Total Revenue

\$17,666.95

Expenses

Advertising		\$435.13
Banners/signs	\$357.14	
Facebook postings	\$77.99	
Runners		\$6,022.14
Ribbons, Metals	\$1,815.68	
Timing & Scoring fee	\$1,500.00	
T-Shirts	\$2,706.46	
Supplies		\$3,943.48
Batteries, pumpkins, fruit	\$119.76	
Weedblock/adapters/velcro/black sheeting	\$717.58	
Towels/baloons/crafts/dishsoap/etc	\$289.15	
Kelpro Security	\$840.00	
Lumber, soil	\$1,116.26	
Caution tape/chalk/hose/ext cord/ties/etc	\$691.87	
Traffic cones	\$168.86	
Extra Wages		\$809.38
F&G - O/T	\$809.38	

Total Expenses

\$11,210.13

Profit for Obstacle Scramble

\$6,456.82

Sponsors directly to ARD were:

M45 Automotive	\$500.00
Victory Velo	\$500.00
Gold Rush Chevrolet	\$2,000.00
	<u>\$3,000.00</u>

Sponsors processed through 501c3 were:

Precision Orthodontics	\$277.00
Old Town Pizza	\$277.00
IFC Insurance Marketing	\$277.00
Walker's Office Supply	\$250.00
	<u>\$1,081.00</u>

Ms October 2021

October 8-10, 2021

Revenue

Raffle tickets	1,181.00
Snack Bar Sales	843.75
Venmo Revenue	285.28
Registrations	3,600.00

Total Revenue

5,910.03

Expenses

Utilites		100.85
Lights for Beggs Field	100.85	

Supplies/Other		3,431.81
Durapitch clay	678.27	
Scissor lift	1,838.02	
Bracket	13.41	
Propane	12.22	
Candy/snack bar items	731.16	
Award Plaques	158.73	

Extra Wages		1,179.72
Staff - Reg	445.86	
Staff - O/T	563.69	
F&G - O/T	170.17	

Total Expenses

4,712.38

Profit for Ms October 2021

1,197.65

Auburn Harvest Festival

October 16, 2021

Revenue

Sponsorships	\$5,500.00
Registrations	\$2,962.00
Donations through ARD	\$1,468.02
Scarecrow Registration	\$40.00
T-Shirt Revenue	\$805.00

Total Revenue

\$10,775.02

Expenses

Entertainment

	\$1,168.78
Douglas Neal Band	\$500.00
SESAC Music License	\$245.08
ASCAP	\$73.70
Stage/Curt's Auto Body	\$350.00

Advertising

	\$348.03
A-Frame signage	\$48.26
Image.net	\$244.00
Advantage Printing	\$55.77

Prize Winners

	\$3,350.00
Pumpkin Contest Winners	\$2,250.00
Scarecrow Contest Winners	\$1,100.00

Supplies

	\$863.09
Propane	\$8.16
Tarps to cover hay	\$154.40
Rope/zip ties/hammer/misc	\$37.49
T-Shirts	\$610.30
Candy	\$52.74

Extra Wages

	\$615.51
F&G - O/T	\$615.51

Total Expenses

\$6,345.41

Net Profit for Auburn Community Festival

\$4,429.61

Sponsors:

Harris Industrial Gasses	\$1,500.00
The Master Technician	\$500.00
Maki Heating & Air	\$2,500.00
Thunder Valley	\$1,000.00
TOTAL	<u>\$5,500.00</u>

Discussion Item #3. Cover Sheet – Risk Assessment

Auburn Area Recreation and Park District (ARD) Finance meeting, February, 2022

Background

On July 16, 2020, our current auditor, Richardson & Company, LLP, recommended that we include a discussion on fraud risk at the Finance committee meeting annually. That discussion was held in May, 2021.

On March 31, 2021, our auditor, Richardson & Company, LLP again recommended that this discussion needs to happen within the current fiscal year, 2021-2022 before the ending March of 2022.

Discussion

This is to encourage the Finance Committee to ask pointed questions on any fraud that they would like to enquire on. Staff can respond on how we are mitigating the risk, if it is already being done, or we can come up with suggestions on how to lower the risk of fraud within ARD.